

1 AN ACT in relation to State government.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Article 1

5 Section 1-1. Short title. This Act may be cited as the
6 FY2003 Budget Implementation (State Finance) Act.

7 Section 1-5. Purpose. It is the purpose of this Act to
8 make changes relating to State finance that are necessary to
9 implement the State's FY2003 budget.

10 Article 5

11 Section 5-5. The State Employees Group Insurance Act of
12 1971 is amended by changing Section 8 as follows:

13 (5 ILCS 375/8) (from Ch. 127, par. 528)

14 Sec. 8. Eligibility.

15 (a) Each member eligible under the provisions of this
16 Act and any rules and regulations promulgated and adopted
17 hereunder by the Director shall become immediately eligible
18 and covered for all benefits available under the programs.
19 Members electing coverage for eligible dependents shall have
20 the coverage effective immediately, provided that the
21 election is properly filed in accordance with required filing
22 dates and procedures specified by the Director.

23 (1) Every member originally eligible to elect
24 dependent coverage, but not electing it during the
25 original eligibility period, may subsequently obtain
26 dependent coverage only in the event of a qualifying
27 change in status, special enrollment, special

1 circumstance as defined by the Director, or during the
2 annual Benefit Choice Period.

3 (2) Members described above being transferred from
4 previous coverage towards which the State has been
5 contributing shall be transferred regardless of
6 preexisting conditions, waiting periods, or other
7 requirements that might jeopardize claim payments to
8 which they would otherwise have been entitled.

9 (3) Eligible and covered members that are eligible
10 for coverage as dependents except for the fact of being
11 members shall be transferred to, and covered under,
12 dependent status regardless of preexisting conditions,
13 waiting periods, or other requirements that might
14 jeopardize claim payments to which they would otherwise
15 have been entitled upon cessation of member status and
16 the election of dependent coverage by a member eligible
17 to elect that coverage.

18 (b) New employees shall be immediately insured for the
19 basic group life insurance and covered by the program of
20 health benefits on the first day of active State service.
21 Optional coverages or benefits, if elected during the
22 relevant eligibility period, will become effective on the
23 date of employment. Optional coverages or benefits applied
24 for after the eligibility period will be effective, subject
25 to satisfactory evidence of insurability when applicable, or
26 other necessary qualifications, pursuant to the requirements
27 of the applicable benefit program, unless there is a change
28 in status that would confer new eligibility for change of
29 enrollment under rules established supplementing this Act, in
30 which event application must be made within the new
31 eligibility period.

32 (c) As to the group health benefits program contracted
33 to begin or continue after June 30, 1973, each retired
34 employee shall become immediately eligible and covered for

1 all benefits available under that program. Retired employees
2 may elect coverage for eligible dependents and shall have the
3 coverage effective immediately, provided that the election is
4 properly filed in accordance with required filing dates and
5 procedures specified by the Director.

6 Where husband and wife are both eligible members, each
7 shall be enrolled as a member and coverage on their eligible
8 dependent children, if any, may be under the enrollment and
9 election of either.

10 Regardless of other provisions herein regarding late
11 enrollment or other qualifications, as appropriate, the
12 Director may periodically authorize open enrollment periods
13 for each of the benefit programs at which time each member
14 may elect enrollment or change of enrollment without regard
15 to age, sex, health, or other qualification under the
16 conditions as may be prescribed in rules and regulations
17 supplementing this Act. Special open enrollment periods may
18 be declared by the Director for certain members only when
19 special circumstances occur that affect only those members.

20 (d) Beginning with fiscal year 2003 and for all
21 subsequent years, eligible members may elect not to
22 participate in the program of health benefits as defined in
23 this Act. The election must be made during the annual
24 benefit choice period, subject to the conditions in this
25 subsection.

26 (1) Members must furnish proof of health benefit
27 coverage, either comprehensive major medical coverage or
28 comprehensive managed care plan, from a source other than
29 the Department of Central Management Services in order to
30 elect not to participate in the program.

31 (2) Members may re-enroll in the Department of
32 Central Management Services program of health benefits
33 upon showing a qualifying change in status, as defined in
34 the U.S. Internal Revenue Code, without evidence of

1 insurability and with no limitations on coverage for
2 pre-existing conditions, provided that there was not a
3 break in coverage of more than 63 days.

4 (3) Members may also re-enroll in the program of
5 health benefits during any annual benefit choice period,
6 without evidence of insurability.

7 (4) Members who elect not to participate in the
8 program of health benefits shall be furnished a written
9 explanation of the requirements and limitations for the
10 election not to participate in the program and for
11 re-enrolling in the program. The explanation shall also
12 be included in the annual benefit choice options booklets
13 furnished to members.

14 (Source: P.A. 91-390, eff. 7-30-99.)

15 Section 5-10. The State Finance Act is amended by
16 changing Sections 6z-45, 8.3, 8g, and 13.2 and by adding
17 Sections 5.570, 5.571, 6z-57, 6z-58, and 8.41 as follows:

18 (30 ILCS 105/5.570 new)

19 Sec. 5.570. The Presidential Library and Museum Operating
20 Fund.

21 (30 ILCS 105/5.571 new)

22 Sec. 5.571. The Family Care Fund.

23 (30 ILCS 105/6z-45)

24 Sec. 6z-45. The School Infrastructure Fund.

25 (a) The School Infrastructure Fund is created as a
26 special fund in the State Treasury.

27 In addition to any other deposits authorized by law,
28 beginning January 1, 2000, on the first day of each month, or
29 as soon thereafter as may be practical, the State Treasurer
30 and State Comptroller shall transfer the sum of \$5,000,000

1 from the General Revenue Fund to the School Infrastructure
2 Fund; provided, however, that no such transfers shall be made
3 from July 1, 2001 through June 30, 2003 2002.

4 (b) Subject to the transfer provisions set forth below,
5 money in the School Infrastructure Fund shall, if and when
6 the State of Illinois incurs any bonded indebtedness for the
7 construction of school improvements under the School
8 Construction Law, be set aside and used for the purpose of
9 paying and discharging annually the principal and interest on
10 that bonded indebtedness then due and payable, and for no
11 other purpose.

12 In addition to other transfers to the General Obligation
13 Bond Retirement and Interest Fund made pursuant to Section 15
14 of the General Obligation Bond Act, upon each delivery of
15 bonds issued for construction of school improvements under
16 the School Construction Law, the State Comptroller shall
17 compute and certify to the State Treasurer the total amount
18 of principal of, interest on, and premium, if any, on such
19 bonds during the then current and each succeeding fiscal
20 year.

21 On or before the last day of each month, the State
22 Treasurer and State Comptroller shall transfer from the
23 School Infrastructure Fund to the General Obligation Bond
24 Retirement and Interest Fund an amount sufficient to pay the
25 aggregate of the principal of, interest on, and premium, if
26 any, on the bonds payable on their next payment date, divided
27 by the number of monthly transfers occurring between the last
28 previous payment date (or the delivery date if no payment
29 date has yet occurred) and the next succeeding payment date.

30 (c) The surplus, if any, in the School Infrastructure
31 Fund after the payment of principal and interest on that
32 bonded indebtedness then annually due shall, subject to
33 appropriation, be used as follows:

34 First - to make 3 payments to the School Technology

1 Revolving Loan Fund as follows:

2 Transfer of \$30,000,000 in fiscal year 1999;

3 Transfer of \$20,000,000 in fiscal year 2000; and

4 Transfer of \$10,000,000 in fiscal year 2001.

5 Second - to pay the expenses of the State Board of
6 Education and the Capital Development Board in administering
7 programs under the School Construction Law, the total
8 expenses not to exceed \$1,200,000 in any fiscal year.

9 Third - to pay any amounts due for grants for school
10 construction projects and debt service under the School
11 Construction Law.

12 Fourth - to pay any amounts due for grants for school
13 maintenance projects under the School Construction Law.

14 (Source: P.A. 91-38, eff. 6-15-99; 91-711, eff. 7-1-00;
15 92-11, eff. 6-11-01.)

16 (30 ILCS 105/6z-57 new)

17 Sec. 6z-57. The Presidential Library and Museum Operating
18 Fund.

19 (a) There is created in the State treasury a special
20 fund to be known as the Presidential Library and Museum
21 Operating Fund. All moneys received by the Abraham Lincoln
22 Presidential Library and Museum from admission fees, retail
23 sales, and registration fees from conferences and other
24 educational programs shall be deposited into the Fund. In
25 addition, money shall be deposited into the Fund as provided
26 by law.

27 (b) Money in the Fund may be used, subject to
28 appropriation, for the operational support of the Abraham
29 Lincoln Presidential Library and Museum and for programs
30 related to the Presidential Library and Museum at public
31 institutions of higher education.

32 (30 ILCS 105/6z-58 new)

1 Sec. 6z-58. The Family Care Fund.

2 (a) There is created in the State treasury the Family
3 Care Fund. Interest earned by the Fund shall be credited to
4 the Fund.

5 (b) The Fund is created solely for the purposes of
6 receiving, investing, and distributing moneys in accordance
7 with an approved waiver under the Social Security Act
8 resulting from the Family Care waiver request submitted by
9 the Illinois Department of Public Aid on February 15, 2002.

10 The Fund shall consist of:

11 (1) All federal financial participation moneys
12 received pursuant to the approved waiver; and

13 (2) All other moneys received by the Fund from any
14 source, including interest thereon.

15 (c) Subject to appropriation, the moneys in the Fund
16 shall be disbursed for reimbursement of medical services and
17 other costs associated with persons receiving such services
18 under the waiver due to their relationship with children
19 receiving medical services pursuant to Article V of the
20 Illinois Public Aid Code or the Children's Health Insurance
21 Program Act.

22 (30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

23 Sec. 8.3. Money in the Road Fund shall, if and when the
24 State of Illinois incurs any bonded indebtedness for the
25 construction of permanent highways, be set aside and used for
26 the purpose of paying and discharging annually the principal
27 and interest on that bonded indebtedness then due and
28 payable, and for no other purpose. The surplus, if any, in
29 the Road Fund after the payment of principal and interest on
30 that bonded indebtedness then annually due shall be used as
31 follows:

32 first -- to pay the cost of administration of
33 Chapters 2 through 10 of the Illinois Vehicle Code,

1 except the cost of administration of Articles I and II of
2 Chapter 3 of that Code; and

3 secondly -- for expenses of the Department of
4 Transportation for construction, reconstruction,
5 improvement, repair, maintenance, operation, and
6 administration of highways in accordance with the
7 provisions of laws relating thereto, or for any purpose
8 related or incident to and connected therewith, including
9 the separation of grades of those highways with railroads
10 and with highways and including the payment of awards
11 made by the Industrial Commission under the terms of the
12 Workers' Compensation Act or Workers' Occupational
13 Diseases Act for injury or death of an employee of the
14 Division of Highways in the Department of Transportation;
15 or for the acquisition of land and the erection of
16 buildings for highway purposes, including the acquisition
17 of highway right-of-way or for investigations to
18 determine the reasonably anticipated future highway
19 needs; or for making of surveys, plans, specifications
20 and estimates for and in the construction and maintenance
21 of flight strips and of highways necessary to provide
22 access to military and naval reservations, to defense
23 industries and defense-industry sites, and to the sources
24 of raw materials and for replacing existing highways and
25 highway connections shut off from general public use at
26 military and naval reservations and defense-industry
27 sites, or for the purchase of right-of-way, except that
28 the State shall be reimbursed in full for any expense
29 incurred in building the flight strips; or for the
30 operating and maintaining of highway garages; or for
31 patrolling and policing the public highways and
32 conserving the peace; or for any of those purposes or any
33 other purpose that may be provided by law.

34 Appropriations for any of those purposes are payable from

1 the Road Fund. Appropriations may also be made from the Road
2 Fund for the administrative expenses of any State agency that
3 are related to motor vehicles or arise from the use of motor
4 vehicles.

5 Beginning with fiscal year 1980 and thereafter, no Road
6 Fund monies shall be appropriated to the following
7 Departments or agencies of State government for
8 administration, grants, or operations; but this limitation is
9 not a restriction upon appropriating for those purposes any
10 Road Fund monies that are eligible for federal reimbursement;

- 11 1. Department of Public Health;
- 12 2. Department of Transportation, only with respect
13 to subsidies for one-half fare Student Transportation and
14 Reduced Fare for Elderly;
- 15 3. Department of Central Management Services,
16 except for expenditures incurred for group insurance
17 premiums of appropriate personnel;
- 18 4. Judicial Systems and Agencies.

19 Beginning with fiscal year 1981 and thereafter, no Road
20 Fund monies shall be appropriated to the following
21 Departments or agencies of State government for
22 administration, grants, or operations; but this limitation is
23 not a restriction upon appropriating for those purposes any
24 Road Fund monies that are eligible for federal reimbursement:

- 25 1. Department of State Police, except for
26 expenditures with respect to the Division of Operations;
- 27 2. Department of Transportation, only with respect
28 to Intercity Rail Subsidies and Rail Freight Services.

29 Beginning with fiscal year 1982 and thereafter, no Road
30 Fund monies shall be appropriated to the following
31 Departments or agencies of State government for
32 administration, grants, or operations; but this limitation is
33 not a restriction upon appropriating for those purposes any
34 Road Fund monies that are eligible for federal reimbursement:

1 Department of Central Management Services, except for awards
2 made by the Industrial Commission under the terms of the
3 Workers' Compensation Act or Workers' Occupational Diseases
4 Act for injury or death of an employee of the Division of
5 Highways in the Department of Transportation.

6 Beginning with fiscal year 1984 and thereafter, no Road
7 Fund monies shall be appropriated to the following
8 Departments or agencies of State government for
9 administration, grants, or operations; but this limitation is
10 not a restriction upon appropriating for those purposes any
11 Road Fund monies that are eligible for federal reimbursement:

12 1. Department of State Police, except not more than
13 40% of the funds appropriated for the Division of
14 Operations;

15 2. State Officers.

16 Beginning with fiscal year 1984 and thereafter, no Road
17 Fund monies shall be appropriated to any Department or agency
18 of State government for administration, grants, or operations
19 except as provided hereafter; but this limitation is not a
20 restriction upon appropriating for those purposes any Road
21 Fund monies that are eligible for federal reimbursement. It
22 shall not be lawful to circumvent the above appropriation
23 limitations by governmental reorganization or other methods.
24 Appropriations shall be made from the Road Fund only in
25 accordance with the provisions of this Section.

26 Money in the Road Fund shall, if and when the State of
27 Illinois incurs any bonded indebtedness for the construction
28 of permanent highways, be set aside and used for the purpose
29 of paying and discharging during each fiscal year the
30 principal and interest on that bonded indebtedness as it
31 becomes due and payable as provided in the Transportation
32 Bond Act, and for no other purpose. The surplus, if any, in
33 the Road Fund after the payment of principal and interest on
34 that bonded indebtedness then annually due shall be used as

1 follows:

2 first -- to pay the cost of administration of
3 Chapters 2 through 10 of the Illinois Vehicle Code; and

4 secondly -- no Road Fund monies derived from fees,
5 excises, or license taxes relating to registration,
6 operation and use of vehicles on public highways or to
7 fuels used for the propulsion of those vehicles, shall be
8 appropriated or expended other than for costs of
9 administering the laws imposing those fees, excises, and
10 license taxes, statutory refunds and adjustments allowed
11 thereunder, administrative costs of the Department of
12 Transportation, payment of debts and liabilities incurred
13 in construction and reconstruction of public highways and
14 bridges, acquisition of rights-of-way for and the cost of
15 construction, reconstruction, maintenance, repair, and
16 operation of public highways and bridges under the
17 direction and supervision of the State, political
18 subdivision, or municipality collecting those monies, and
19 the costs for patrolling and policing the public highways
20 (by State, political subdivision, or municipality
21 collecting that money) for enforcement of traffic laws.
22 The separation of grades of such highways with railroads
23 and costs associated with protection of at-grade highway
24 and railroad crossing shall also be permissible.

25 Appropriations for any of such purposes are payable from
26 the Road Fund or the Grade Crossing Protection Fund as
27 provided in Section 8 of the Motor Fuel Tax Law.

28 Except as provided in this paragraph, beginning with
29 fiscal year 1991 and thereafter, no Road Fund monies shall be
30 appropriated to the Department of State Police for the
31 purposes of this Section in excess of its total fiscal year
32 1990 Road Fund appropriations for those purposes unless
33 otherwise provided in Section 5g of this Act. For fiscal year
34 2003 only, no Road Fund monies shall be appropriated to the

1 Department of State Police for the purposes of this Section
 2 in excess of \$97,310,000. It shall not be lawful to
 3 circumvent this limitation on appropriations by governmental
 4 reorganization or other methods unless otherwise provided in
 5 Section 5g of this Act.

6 In fiscal year 1994, no Road Fund monies shall be
 7 appropriated to the Secretary of State for the purposes of
 8 this Section in excess of the total fiscal year 1991 Road
 9 Fund appropriations to the Secretary of State for those
 10 purposes, plus \$9,800,000. It shall not be lawful to
 11 circumvent this limitation on appropriations by governmental
 12 reorganization or other method.

13 Beginning with fiscal year 1995 and thereafter, no Road
 14 Fund monies shall be appropriated to the Secretary of State
 15 for the purposes of this Section in excess of the total
 16 fiscal year 1994 Road Fund appropriations to the Secretary of
 17 State for those purposes. It shall not be lawful to
 18 circumvent this limitation on appropriations by governmental
 19 reorganization or other methods.

20 Beginning with fiscal year 2000, total Road Fund
 21 appropriations to the Secretary of State for the purposes of
 22 this Section shall not exceed the amounts specified for the
 23 following fiscal years:

24	Fiscal Year 2000	\$80,500,000;
25	Fiscal Year 2001	\$80,500,000;
26	Fiscal Year 2002	\$80,500,000;
27	Fiscal Year 2003	<u>\$130,500,000</u> \$80,500,000;
28	Fiscal Year 2004 and	
29	each year thereafter	\$30,500,000.

30 It shall not be lawful to circumvent this limitation on
 31 appropriations by governmental reorganization or other
 32 methods.

33 No new program may be initiated in fiscal year 1991 and
 34 thereafter that is not consistent with the limitations

1 imposed by this Section for fiscal year 1984 and thereafter,
2 insofar as appropriation of Road Fund monies is concerned.

3 Nothing in this Section prohibits transfers from the Road
4 Fund to the State Construction Account Fund under Section 5e
5 of this Act.

6 The additional amounts authorized for expenditure in this
7 Section by this amendatory Act of the 92nd General Assembly
8 shall be repaid to the Road Fund from the General Revenue
9 Fund in the next succeeding fiscal year that the General
10 Revenue Fund has a positive budgetary balance, as determined
11 by generally accepted accounting principles applicable to
12 government.

13 (Source: P.A. 91-37, eff. 7-1-99; 91-760, eff. 1-1-01.)

14 (30 ILCS 105/8.41 new)

15 Sec. 8.41. Interfund transfers. In order to address the
16 fiscal emergency resulting from shortfalls in revenue, the
17 following transfers are authorized from the designated funds
18 into the General Revenue Fund:

- 19 (1) The Securities Audit and Enforcement
- 20 Fund..... \$14,000,000
- 21 (2) The General Professions Dedicated Fund . \$11,000,000
- 22 (3) The Underground Storage Tank Fund..... \$12,000,000
- 23 (4) The Fire Prevention Fund..... \$10,000,000
- 24 (5) The Grade Crossing Protection Fund..... \$9,000,000
- 25 (6) The Downstate Public Transportation
- 26 Fund..... \$10,000,000
- 27 (7) The Nursing Dedicated and Professional
- 28 Fund..... \$7,000,000
- 29 (8) The Traffic and Criminal Conviction
- 30 Surcharge Fund..... \$6,000,000
- 31 (9) The Renewable Energy Resources Trust
- 32 Fund..... \$5,000,000
- 33 (10) The School Technology Revolving Loan

1	<u>Fund.....</u>	<u>\$5,000,000</u>
2	<u>(11) The Audit Expense Fund.....</u>	<u>\$2,000,000</u>
3	<u>(12) The Conservation 2000 Fund.....</u>	<u>\$8,000,000</u>
4	<u>(13) The Drivers Education Fund.....</u>	<u>\$5,000,000</u>
5	<u>(14) The Motor Vehicle Theft Prevention</u>	
6	<u>Trust Fund.....</u>	<u>\$4,000,000</u>
7	<u>(15) The Park and Conservation Fund.....</u>	<u>\$2,000,000</u>
8	<u>(16) The Insurance Producer Administration</u>	
9	<u>Fund.....</u>	<u>\$4,000,000</u>
10	<u>(17) The Agricultural Premium Fund.....</u>	<u>\$4,000,000</u>
11	<u>(18) The Health Facility Plan Review Fund...</u>	<u>\$4,000,000</u>
12	<u>(19) The State Police Services Fund.....</u>	<u>\$3,000,000</u>
13	<u>(20) The Savings and Residential Finance</u>	
14	<u>Regulatory Fund.....</u>	<u>\$1,750,000</u>
15	<u>(21) The Insurance Financial Regulation Fund.</u>	<u>\$1,000,000</u>
16	<u>(22) The Real Estate License Administration</u>	
17	<u>Fund.....</u>	<u>\$250,000</u>
18	<u>(23) The Illinois Health Facilities Planning</u>	
19	<u>Fund.....</u>	<u>\$2,000,000</u>
20	<u>(24) The Natural Areas Acquisition Fund.....</u>	<u>\$2,000,000</u>
21	<u>(25) The Appraisal Administration Fund.....</u>	<u>\$2,000,000</u>
22	<u>(26) The Real Estate Recovery Fund.....</u>	<u>\$1,000,000</u>
23	<u>(27) The Open Space Lands Acquisition and</u>	
24	<u>Development Fund.....</u>	<u>\$29,000,000</u>
25	<u>(28) The Illinois Aquaculture Development</u>	
26	<u>Fund.....</u>	<u>\$1,000,000</u>

27 All such transfers shall be made on July 1, 2002, or as
 28 soon thereafter as practical. These transfers may be made
 29 notwithstanding any other provision of law to the contrary.

30 (30 ILCS 105/8g)

31 Sec. 8g. Transfers from General Revenue Fund.

32 (a) In addition to any other transfers that may be
 33 provided for by law, as soon as may be practical after the

1 effective date of this amendatory Act of the 91st General
2 Assembly, the State Comptroller shall direct and the State
3 Treasurer shall transfer the sum of \$10,000,000 from the
4 General Revenue Fund to the Motor Vehicle License Plate Fund
5 created by Senate Bill 1028 of the 91st General Assembly.

6 (b) In addition to any other transfers that may be
7 provided for by law, as soon as may be practical after the
8 effective date of this amendatory Act of the 91st General
9 Assembly, the State Comptroller shall direct and the State
10 Treasurer shall transfer the sum of \$25,000,000 from the
11 General Revenue Fund to the Fund for Illinois' Future created
12 by Senate Bill 1066 of the 91st General Assembly.

13 (c) In addition to any other transfers that may be
14 provided for by law, on August 30 of each fiscal year's
15 license period, the Illinois Liquor Control Commission shall
16 direct and the State Comptroller and State Treasurer shall
17 transfer from the General Revenue Fund to the Youth
18 Alcoholism and Substance Abuse Prevention Fund an amount
19 equal to the number of retail liquor licenses issued for that
20 fiscal year multiplied by \$50.

21 (d) The payments to programs required under subsection
22 (d) of Section 28.1 of the Horse Racing Act of 1975 shall be
23 made, pursuant to appropriation, from the special funds
24 referred to in the statutes cited in that subsection, rather
25 than directly from the General Revenue Fund.

26 Beginning January 1, 2000, on the first day of each
27 month, or as soon as may be practical thereafter, the State
28 Comptroller shall direct and the State Treasurer shall
29 transfer from the General Revenue Fund to each of the special
30 funds from which payments are to be made under Section
31 28.1(d) of the Horse Racing Act of 1975 an amount equal to
32 1/12 of the annual amount required for those payments from
33 that special fund, which annual amount shall not exceed the
34 annual amount for those payments from that special fund for

1 the calendar year 1998. The special funds to which transfers
2 shall be made under this subsection (d) include, but are not
3 necessarily limited to, the Agricultural Premium Fund; the
4 Metropolitan Exposition Auditorium and Office Building Fund;
5 the Fair and Exposition Fund; the Standardbred Breeders Fund;
6 the Thoroughbred Breeders Fund; and the Illinois Veterans'
7 Rehabilitation Fund.

8 (e) In addition to any other transfers that may be
9 provided for by law, as soon as may be practical after the
10 effective date of this amendatory Act of the 91st General
11 Assembly, but in no event later than June 30, 2000, the State
12 Comptroller shall direct and the State Treasurer shall
13 transfer the sum of \$15,000,000 from the General Revenue Fund
14 to the Fund for Illinois' Future.

15 (f) In addition to any other transfers that may be
16 provided for by law, as soon as may be practical after the
17 effective date of this amendatory Act of the 91st General
18 Assembly, but in no event later than June 30, 2000, the State
19 Comptroller shall direct and the State Treasurer shall
20 transfer the sum of \$70,000,000 from the General Revenue Fund
21 to the Long-Term Care Provider Fund.

22 (f-1) In fiscal year 2002, in addition to any other
23 transfers that may be provided for by law, at the direction
24 of and upon notification from the Governor, the State
25 Comptroller shall direct and the State Treasurer shall
26 transfer amounts not exceeding a total of \$160,000,000 from
27 the General Revenue Fund to the Long-Term Care Provider Fund.

28 (g) In addition to any other transfers that may be
29 provided for by law, on July 1, 2001, or as soon thereafter
30 as may be practical, the State Comptroller shall direct and
31 the State Treasurer shall transfer the sum of \$1,200,000 from
32 the General Revenue Fund to the Violence Prevention Fund.

33 (h) In each of fiscal years 2002 through 2007, but not
34 thereafter, in addition to any other transfers that may be

1 provided for by law, the State Comptroller shall direct and
2 the State Treasurer shall transfer \$5,000,000 from the
3 General Revenue Fund to the Tourism Promotion Fund.

4 (i) On or after July 1, 2001 and until May 1, 2002, in
5 addition to any other transfers that may be provided for by
6 law, at the direction of and upon notification from the
7 Governor, the State Comptroller shall direct and the State
8 Treasurer shall transfer amounts not exceeding a total of
9 \$80,000,000 from the General Revenue Fund to the Tobacco
10 Settlement Recovery Fund. Any amounts so transferred shall
11 be re-transferred by the State Comptroller and the State
12 Treasurer from the Tobacco Settlement Recovery Fund to the
13 General Revenue Fund at the direction of and upon
14 notification from the Governor, but in any event on or before
15 June 30, 2002.

16 (i-1) On or after July 1, 2002 and until May 1, 2003, in
17 addition to any other transfers that may be provided for by
18 law, at the direction of and upon notification from the
19 Governor, the State Comptroller shall direct and the State
20 Treasurer shall transfer amounts not exceeding a total of
21 \$80,000,000 from the General Revenue Fund to the Tobacco
22 Settlement Recovery Fund. Any amounts so transferred shall
23 be re-transferred by the State Comptroller and the State
24 Treasurer from the Tobacco Settlement Recovery Fund to the
25 General Revenue Fund at the direction of and upon
26 notification from the Governor, but in any event on or before
27 June 30, 2003.

28 (j) On or after July 1, 2001 and no later than June 30,
29 2002, in addition to any other transfers that may be provided
30 for by law, at the direction of and upon notification from
31 the Governor, the State Comptroller shall direct and the
32 State Treasurer shall transfer amounts not to exceed the
33 following sums into the Statistical Services Revolving Fund:

34 From the General Revenue Fund..... \$8,450,000

1	From the Public Utility Fund.....	1,700,000
2	From the Transportation Regulatory Fund.....	2,650,000
3	From the Title III Social Security and	
4	Employment Fund.....	3,700,000
5	From the Professions Indirect Cost Fund.....	4,050,000
6	From the Underground Storage Tank Fund.....	550,000
7	From the Agricultural Premium Fund.....	750,000
8	From the State Pensions Fund.....	200,000
9	From the Road Fund.....	2,000,000
10	From the Health Facilities	
11	Planning Fund.....	1,000,000
12	From the Savings and Residential Finance	
13	Regulatory Fund.....	130,800
14	From the Appraisal Administration Fund.....	28,600
15	From the Pawnbroker Regulation Fund.....	3,600
16	From the Auction Regulation	
17	Administration Fund.....	35,800
18	From the Bank and Trust Company Fund.....	634,800
19	From the Real Estate License	
20	Administration Fund.....	313,600

21 (k) In addition to any other transfers that may be
 22 provided for by law, as soon as may be practical after the
 23 effective date of this amendatory Act of the 92nd General
 24 Assembly, the State Comptroller shall direct and the State
 25 Treasurer shall transfer the sum of \$2,000,000 from the
 26 General Revenue Fund to the Teachers Health Insurance
 27 Security Fund.

28 (k-1) In addition to any other transfers that may be
 29 provided for by law, on July 1, 2002, or as soon as may be
 30 practical thereafter, the State Comptroller shall direct and
 31 the State Treasurer shall transfer the sum of \$2,000,000 from
 32 the General Revenue Fund to the Teachers Health Insurance
 33 Security Fund.

34 (k-2) In addition to any other transfers that may be

1 provided for by law, on July 1, 2003, or as soon as may be
 2 practical thereafter, the State Comptroller shall direct and
 3 the State Treasurer shall transfer the sum of \$2,000,000 from
 4 the General Revenue Fund to the Teachers Health Insurance
 5 Security Fund.

6 (k-3) On or after July 1, 2002 and no later than June
 7 30, 2003, in addition to any other transfers that may be
 8 provided for by law, at the direction of and upon
 9 notification from the Governor, the State Comptroller shall
 10 direct and the State Treasurer shall transfer amounts not to
 11 exceed the following sums into the Statistical Services
 12 Revolving Fund:

13	<u>Appraisal Administration Fund.....</u>	<u>\$150,000</u>
14	<u>General Revenue Fund.....</u>	<u>10,440,000</u>
15	<u>Savings and Residential Finance</u>	
16	<u>Regulatory Fund.....</u>	<u>200,000</u>
17	<u>State Pensions Fund.....</u>	<u>100,000</u>
18	<u>Bank and Trust Company Fund.....</u>	<u>100,000</u>
19	<u>Professions Indirect Cost Fund.....</u>	<u>3,400,000</u>
20	<u>Public Utility Fund.....</u>	<u>2,081,200</u>
21	<u>Real Estate License Administration Fund.....</u>	<u>150,000</u>
22	<u>Title III Social Security and</u>	
23	<u>Employment Fund.....</u>	<u>1,000,000</u>
24	<u>Transportation Regulatory Fund.....</u>	<u>3,052,100</u>
25	<u>Underground Storage Tank Fund.....</u>	<u>50,000</u>

26 (l) In addition to any other transfers that may be
 27 provided for by law, on July 1, 2002, or as soon as may be
 28 practical thereafter, the State Comptroller shall direct and
 29 the State Treasurer shall transfer the sum of \$3,000,000 from
 30 the General Revenue Fund to the Presidential Library and
 31 Museum Operating Fund.

32 (m) In addition to any other transfers that may be
 33 provided for by law, on July 1, 2002, or as soon thereafter
 34 as may be practical, the State Comptroller shall direct and

1 the State Treasurer shall transfer the sum of \$1,200,000 from
2 the General Revenue Fund to the Violence Prevention Fund.

3 (Source: P.A. 91-25, eff. 6-9-99; 91-704, eff. 5-17-00;
4 92-11, eff. 6-11-01; 92-505, eff. 12-20-01.)

5 (30 ILCS 105/13.2) (from Ch. 127, par. 149.2)

6 Sec. 13.2. Transfers among line item appropriations.

7 (a) Transfers among line item appropriations from the
8 same treasury fund for the objects specified in this Section
9 may be made in the manner provided in this Section when the
10 balance remaining in one or more such line item
11 appropriations is insufficient for the purpose for which the
12 appropriation was made.

13 No transfers may be made from one agency to another
14 agency, nor may transfers be made from one institution of
15 higher education to another institution of higher education.
16 Transfers may be made only among the objects of expenditure
17 enumerated in this Section, except that no funds may be
18 transferred from any appropriation for personal services,
19 from any appropriation for State contributions to the State
20 Employees' Retirement System, from any separate appropriation
21 for employee retirement contributions paid by the employer,
22 nor from any appropriation for State contribution for
23 employee group insurance. Further, if an agency receives a
24 separate appropriation for employee retirement contributions
25 paid by the employer, any transfer by that agency into an
26 appropriation for personal services must be accompanied by a
27 corresponding transfer into the appropriation for employee
28 retirement contributions paid by the employer, in an amount
29 sufficient to meet the employer share of the employee
30 contributions required to be remitted to the retirement
31 system.

32 (b) In addition to the general transfer authority
33 provided under subsection (c), the following agencies have

1 the specific transfer authority granted in this subsection:

2 The Illinois Department of Public Aid is authorized to
3 make transfers representing savings attributable to not
4 increasing grants due to the births of additional children
5 from line items for payments of cash grants to line items for
6 payments for employment and social services for the purposes
7 outlined in subsection (f) of Section 4-2 of the Illinois
8 Public Aid Code.

9 The Department of Children and Family Services is
10 authorized to make transfers not exceeding 2% of the
11 aggregate amount appropriated to it within the same treasury
12 fund for the following line items among these same line
13 items: Foster Home and Specialized Foster Care and
14 Prevention, Institutions and Group Homes and Prevention, and
15 Purchase of Adoption and Guardianship Services.

16 The Department on Aging is authorized to make transfers
17 not exceeding 2% of the aggregate amount appropriated to it
18 within the same treasury fund for the following Community
19 Care Program line items among these same line items:
20 Homemaker and Senior Companion Services, Case Coordination
21 Units, and Adult Day Care Services.

22 (c) The sum of such transfers for an agency in a fiscal
23 year shall not exceed 2% of the aggregate amount appropriated
24 to it within the same treasury fund for the following
25 objects: Personal Services; Extra Help; Student and Inmate
26 Compensation; State Contributions to Retirement Systems;
27 State Contributions to Social Security; State Contribution
28 for Employee Group Insurance; Contractual Services; Travel;
29 Commodities; Printing; Equipment; Electronic Data Processing;
30 Operation of Automotive Equipment; Telecommunications
31 Services; Travel and Allowance for Committed, Paroled and
32 Discharged Prisoners; Library Books; Federal Matching Grants
33 for Student Loans; Refunds; Workers' Compensation,
34 Occupational Disease, and Tort Claims; and, in appropriations

1 to institutions of higher education, Awards and Grants.
2 Notwithstanding the above, any amounts appropriated for
3 payment of workers' compensation claims to an agency to which
4 the authority to evaluate, administer and pay such claims has
5 been delegated by the Department of Central Management
6 Services may be transferred to any other expenditure object
7 where such amounts exceed the amount necessary for the
8 payment of such claims.

9 (c-1) Special provisions for State fiscal year 2003.
10 Notwithstanding any other provision of this Section to the
11 contrary, for State fiscal year 2003 only, transfers among
12 line item appropriations to an agency from the same treasury
13 fund may be made provided that the sum of such transfers for
14 an agency in State fiscal year 2003 shall not exceed 3% of
15 the aggregate amount appropriated to that State agency for
16 State fiscal year 2003 for the following objects: personal
17 services, except that no transfer may be approved which
18 reduces the aggregate appropriations for personal services
19 within an agency; extra help; student and inmate
20 compensation; State contributions to retirement systems;
21 State contributions to social security; State contributions
22 for employee group insurance; contractual services; travel;
23 commodities; printing; equipment; electronic data processing;
24 operation of automotive equipment; telecommunications
25 services; travel and allowance for committed, paroled, and
26 discharged prisoners; library books; federal matching grants
27 for student loans; refunds; workers' compensation,
28 occupational disease, and tort claims; and, in appropriations
29 to institutions of higher education, awards and grants.

30 (d) Transfers among appropriations made to agencies of
31 the Legislative and Judicial departments and to the
32 constitutionally elected officers in the Executive branch
33 require the approval of the officer authorized in Section 10
34 of this Act to approve and certify vouchers. Transfers among

1 appropriations made to the University of Illinois, Southern
2 Illinois University, Chicago State University, Eastern
3 Illinois University, Governors State University, Illinois
4 State University, Northeastern Illinois University, Northern
5 Illinois University, Western Illinois University, the
6 Illinois Mathematics and Science Academy and the Board of
7 Higher Education require the approval of the Board of Higher
8 Education and the Governor. Transfers among appropriations
9 to all other agencies require the approval of the Governor.

10 The officer responsible for approval shall certify that
11 the transfer is necessary to carry out the programs and
12 purposes for which the appropriations were made by the
13 General Assembly and shall transmit to the State Comptroller
14 a certified copy of the approval which shall set forth the
15 specific amounts transferred so that the Comptroller may
16 change his records accordingly. The Comptroller shall
17 furnish the Governor with information copies of all transfers
18 approved for agencies of the Legislative and Judicial
19 departments and transfers approved by the constitutionally
20 elected officials of the Executive branch other than the
21 Governor, showing the amounts transferred and indicating the
22 dates such changes were entered on the Comptroller's records.
23 (Source: P.A. 89-4, eff. 1-1-96; 89-641, eff. 8-9-96; 90-587,
24 eff. 7-1-98.)

25 Section 5-20. The Illinois Income Tax Act is amended by
26 changing Section 901 as follows:

27 (35 ILCS 5/901) (from Ch. 120, par. 9-901)

28 Sec. 901. Collection Authority.

29 (a) In general.

30 The Department shall collect the taxes imposed by this
31 Act. The Department shall collect certified past due child
32 support amounts under Section 2505-650 of the Department of

1 Revenue Law (20 ILCS 2505/2505-650). Except as provided in
2 subsections (c) and (e) of this Section, money collected
3 pursuant to subsections (a) and (b) of Section 201 of this
4 Act shall be paid into the General Revenue Fund in the State
5 treasury; money collected pursuant to subsections (c) and (d)
6 of Section 201 of this Act shall be paid into the Personal
7 Property Tax Replacement Fund, a special fund in the State
8 Treasury; and money collected under Section 2505-650 of the
9 Department of Revenue Law (20 ILCS 2505/2505-650) shall be
10 paid into the Child Support Enforcement Trust Fund, a special
11 fund outside the State Treasury, or to the State Disbursement
12 Unit established under Section 10-26 of the Illinois Public
13 Aid Code, as directed by the Department of Public Aid.

14 (b) Local Governmental Distributive Fund.

15 Beginning August 1, 1969, and continuing through June 30,
16 1994, the Treasurer shall transfer each month from the
17 General Revenue Fund to a special fund in the State treasury,
18 to be known as the "Local Government Distributive Fund", an
19 amount equal to 1/12 of the net revenue realized from the tax
20 imposed by subsections (a) and (b) of Section 201 of this Act
21 during the preceding month. Beginning July 1, 1994, and
22 continuing through June 30, 1995, the Treasurer shall
23 transfer each month from the General Revenue Fund to the
24 Local Government Distributive Fund an amount equal to 1/11 of
25 the net revenue realized from the tax imposed by subsections
26 (a) and (b) of Section 201 of this Act during the preceding
27 month. Beginning July 1, 1995, the Treasurer shall transfer
28 each month from the General Revenue Fund to the Local
29 Government Distributive Fund an amount equal to 1/10 of the
30 net revenue realized from the tax imposed by subsections (a)
31 and (b) of Section 201 of the Illinois Income Tax Act during
32 the preceding month. Net revenue realized for a month shall
33 be defined as the revenue from the tax imposed by subsections
34 (a) and (b) of Section 201 of this Act which is deposited in

1 the General Revenue Fund, the Educational Assistance Fund and
2 the Income Tax Surcharge Local Government Distributive Fund
3 during the month minus the amount paid out of the General
4 Revenue Fund in State warrants during that same month as
5 refunds to taxpayers for overpayment of liability under the
6 tax imposed by subsections (a) and (b) of Section 201 of this
7 Act.

8 (c) Deposits Into Income Tax Refund Fund.

9 (1) Beginning on January 1, 1989 and thereafter,
10 the Department shall deposit a percentage of the amounts
11 collected pursuant to subsections (a) and (b)(1), (2),
12 and (3), of Section 201 of this Act into a fund in the
13 State treasury known as the Income Tax Refund Fund. The
14 Department shall deposit 6% of such amounts during the
15 period beginning January 1, 1989 and ending on June 30,
16 1989. Beginning with State fiscal year 1990 and for each
17 fiscal year thereafter, the percentage deposited into the
18 Income Tax Refund Fund during a fiscal year shall be the
19 Annual Percentage. For fiscal years 1999 through 2001,
20 the Annual Percentage shall be 7.1%. For fiscal year
21 2003, the Annual Percentage shall be 8%. For all other
22 fiscal years, the Annual Percentage shall be calculated
23 as a fraction, the numerator of which shall be the amount
24 of refunds approved for payment by the Department during
25 the preceding fiscal year as a result of overpayment of
26 tax liability under subsections (a) and (b)(1), (2), and
27 (3) of Section 201 of this Act plus the amount of such
28 refunds remaining approved but unpaid at the end of the
29 preceding fiscal year, minus the amounts transferred into
30 the Income Tax Refund Fund from the Tobacco Settlement
31 Recovery Fund, and the denominator of which shall be the
32 amounts which will be collected pursuant to subsections
33 (a) and (b)(1), (2), and (3) of Section 201 of this Act
34 during the preceding fiscal year; except that in State

1 fiscal year 2002, the Annual Percentage shall in no event
2 exceed 7.6%. The Director of Revenue shall certify the
3 Annual Percentage to the Comptroller on the last business
4 day of the fiscal year immediately preceding the fiscal
5 year for which it is to be effective.

6 (2) Beginning on January 1, 1989 and thereafter,
7 the Department shall deposit a percentage of the amounts
8 collected pursuant to subsections (a) and (b)(6), (7),
9 and (8), (c) and (d) of Section 201 of this Act into a
10 fund in the State treasury known as the Income Tax Refund
11 Fund. The Department shall deposit 18% of such amounts
12 during the period beginning January 1, 1989 and ending on
13 June 30, 1989. Beginning with State fiscal year 1990 and
14 for each fiscal year thereafter, the percentage deposited
15 into the Income Tax Refund Fund during a fiscal year
16 shall be the Annual Percentage. For fiscal years 1999,
17 2000, and 2001, the Annual Percentage shall be 19%. For
18 fiscal year 2003, the Annual Percentage shall be 27%. For
19 all other fiscal years, the Annual Percentage shall be
20 calculated as a fraction, the numerator of which shall be
21 the amount of refunds approved for payment by the
22 Department during the preceding fiscal year as a result
23 of overpayment of tax liability under subsections (a) and
24 (b)(6), (7), and (8), (c) and (d) of Section 201 of this
25 Act plus the amount of such refunds remaining approved
26 but unpaid at the end of the preceding fiscal year, and
27 the denominator of which shall be the amounts which will
28 be collected pursuant to subsections (a) and (b)(6), (7),
29 and (8), (c) and (d) of Section 201 of this Act during
30 the preceding fiscal year; except that in State fiscal
31 year 2002, the Annual Percentage shall in no event exceed
32 23%. The Director of Revenue shall certify the Annual
33 Percentage to the Comptroller on the last business day of
34 the fiscal year immediately preceding the fiscal year for

1 which it is to be effective.

2 (3) The Comptroller shall order transferred and the
3 Treasurer shall transfer from the Tobacco Settlement
4 Recovery Fund to the Income Tax Refund Fund (i)
5 \$35,000,000 in January, 2001, (ii) \$35,000,000 in
6 January, 2002, and (iii) \$35,000,000 in January, 2003.

7 (d) Expenditures from Income Tax Refund Fund.

8 (1) Beginning January 1, 1989, money in the Income
9 Tax Refund Fund shall be expended exclusively for the
10 purpose of paying refunds resulting from overpayment of
11 tax liability under Section 201 of this Act, for paying
12 rebates under Section 208.1 in the event that the amounts
13 in the Homeowners' Tax Relief Fund are insufficient for
14 that purpose, and for making transfers pursuant to this
15 subsection (d).

16 (2) The Director shall order payment of refunds
17 resulting from overpayment of tax liability under Section
18 201 of this Act from the Income Tax Refund Fund only to
19 the extent that amounts collected pursuant to Section 201
20 of this Act and transfers pursuant to this subsection (d)
21 and item (3) of subsection (c) have been deposited and
22 retained in the Fund.

23 (3) As soon as possible after the end of each
24 fiscal year, the Director shall order transferred and the
25 State Treasurer and State Comptroller shall transfer from
26 the Income Tax Refund Fund to the Personal Property Tax
27 Replacement Fund an amount, certified by the Director to
28 the Comptroller, equal to the excess of the amount
29 collected pursuant to subsections (c) and (d) of Section
30 201 of this Act deposited into the Income Tax Refund Fund
31 during the fiscal year over the amount of refunds
32 resulting from overpayment of tax liability under
33 subsections (c) and (d) of Section 201 of this Act paid
34 from the Income Tax Refund Fund during the fiscal year.

1 (4) As soon as possible after the end of each
2 fiscal year, the Director shall order transferred and the
3 State Treasurer and State Comptroller shall transfer from
4 the Personal Property Tax Replacement Fund to the Income
5 Tax Refund Fund an amount, certified by the Director to
6 the Comptroller, equal to the excess of the amount of
7 refunds resulting from overpayment of tax liability under
8 subsections (c) and (d) of Section 201 of this Act paid
9 from the Income Tax Refund Fund during the fiscal year
10 over the amount collected pursuant to subsections (c) and
11 (d) of Section 201 of this Act deposited into the Income
12 Tax Refund Fund during the fiscal year.

13 (4.5) As soon as possible after the end of fiscal
14 year 1999 and of each fiscal year thereafter, the
15 Director shall order transferred and the State Treasurer
16 and State Comptroller shall transfer from the Income Tax
17 Refund Fund to the General Revenue Fund any surplus
18 remaining in the Income Tax Refund Fund as of the end of
19 such fiscal year; excluding for fiscal years 2000, 2001,
20 and 2002 amounts attributable to transfers under item (3)
21 of subsection (c) less refunds resulting from the earned
22 income tax credit.

23 (5) This Act shall constitute an irrevocable and
24 continuing appropriation from the Income Tax Refund Fund
25 for the purpose of paying refunds upon the order of the
26 Director in accordance with the provisions of this
27 Section.

28 (e) Deposits into the Education Assistance Fund and the
29 Income Tax Surcharge Local Government Distributive Fund.

30 On July 1, 1991, and thereafter, of the amounts collected
31 pursuant to subsections (a) and (b) of Section 201 of this
32 Act, minus deposits into the Income Tax Refund Fund, the
33 Department shall deposit 7.3% into the Education Assistance
34 Fund in the State Treasury. Beginning July 1, 1991, and

1 continuing through January 31, 1993, of the amounts collected
2 pursuant to subsections (a) and (b) of Section 201 of the
3 Illinois Income Tax Act, minus deposits into the Income Tax
4 Refund Fund, the Department shall deposit 3.0% into the
5 Income Tax Surcharge Local Government Distributive Fund in
6 the State Treasury. Beginning February 1, 1993 and
7 continuing through June 30, 1993, of the amounts collected
8 pursuant to subsections (a) and (b) of Section 201 of the
9 Illinois Income Tax Act, minus deposits into the Income Tax
10 Refund Fund, the Department shall deposit 4.4% into the
11 Income Tax Surcharge Local Government Distributive Fund in
12 the State Treasury. Beginning July 1, 1993, and continuing
13 through June 30, 1994, of the amounts collected under
14 subsections (a) and (b) of Section 201 of this Act, minus
15 deposits into the Income Tax Refund Fund, the Department
16 shall deposit 1.475% into the Income Tax Surcharge Local
17 Government Distributive Fund in the State Treasury.

18 (Source: P.A. 91-212, eff. 7-20-99; 91-239, eff. 1-1-00;
19 91-700, eff. 5-11-00; 91-704, eff. 7-1-00; 91-712, eff.
20 7-1-00; 92-11, eff. 6-11-01; 92-16, eff. 6-28-01.)

21 Section 5-21. The Use Tax Act is amended by changing
22 Section 9 as follows:

23 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

24 Sec. 9. Except as to motor vehicles, watercraft,
25 aircraft, and trailers that are required to be registered
26 with an agency of this State, each retailer required or
27 authorized to collect the tax imposed by this Act shall pay
28 to the Department the amount of such tax (except as otherwise
29 provided) at the time when he is required to file his return
30 for the period during which such tax was collected, less a
31 discount of 2.1% prior to January 1, 1990, and 1.75% on and
32 after January 1, 1990, or \$5 per calendar year, whichever is

1 greater, which is allowed to reimburse the retailer for
2 expenses incurred in collecting the tax, keeping records,
3 preparing and filing returns, remitting the tax and supplying
4 data to the Department on request. In the case of retailers
5 who report and pay the tax on a transaction by transaction
6 basis, as provided in this Section, such discount shall be
7 taken with each such tax remittance instead of when such
8 retailer files his periodic return. A retailer need not
9 remit that part of any tax collected by him to the extent
10 that he is required to remit and does remit the tax imposed
11 by the Retailers' Occupation Tax Act, with respect to the
12 sale of the same property.

13 Where such tangible personal property is sold under a
14 conditional sales contract, or under any other form of sale
15 wherein the payment of the principal sum, or a part thereof,
16 is extended beyond the close of the period for which the
17 return is filed, the retailer, in collecting the tax (except
18 as to motor vehicles, watercraft, aircraft, and trailers that
19 are required to be registered with an agency of this State),
20 may collect for each tax return period, only the tax
21 applicable to that part of the selling price actually
22 received during such tax return period.

23 Except as provided in this Section, on or before the
24 twentieth day of each calendar month, such retailer shall
25 file a return for the preceding calendar month. Such return
26 shall be filed on forms prescribed by the Department and
27 shall furnish such information as the Department may
28 reasonably require.

29 The Department may require returns to be filed on a
30 quarterly basis. If so required, a return for each calendar
31 quarter shall be filed on or before the twentieth day of the
32 calendar month following the end of such calendar quarter.
33 The taxpayer shall also file a return with the Department for
34 each of the first two months of each calendar quarter, on or

1 before the twentieth day of the following calendar month,
2 stating:

3 1. The name of the seller;

4 2. The address of the principal place of business
5 from which he engages in the business of selling tangible
6 personal property at retail in this State;

7 3. The total amount of taxable receipts received by
8 him during the preceding calendar month from sales of
9 tangible personal property by him during such preceding
10 calendar month, including receipts from charge and time
11 sales, but less all deductions allowed by law;

12 4. The amount of credit provided in Section 2d of
13 this Act;

14 5. The amount of tax due;

15 5-5. The signature of the taxpayer; and

16 6. Such other reasonable information as the
17 Department may require.

18 If a taxpayer fails to sign a return within 30 days after
19 the proper notice and demand for signature by the Department,
20 the return shall be considered valid and any amount shown to
21 be due on the return shall be deemed assessed.

22 Beginning October 1, 1993, a taxpayer who has an average
23 monthly tax liability of \$150,000 or more shall make all
24 payments required by rules of the Department by electronic
25 funds transfer. Beginning October 1, 1994, a taxpayer who has
26 an average monthly tax liability of \$100,000 or more shall
27 make all payments required by rules of the Department by
28 electronic funds transfer. Beginning October 1, 1995, a
29 taxpayer who has an average monthly tax liability of \$50,000
30 or more shall make all payments required by rules of the
31 Department by electronic funds transfer. Beginning October 1,
32 2000, a taxpayer who has an annual tax liability of \$200,000
33 or more shall make all payments required by rules of the
34 Department by electronic funds transfer. The term "annual

1 tax liability" shall be the sum of the taxpayer's liabilities
2 under this Act, and under all other State and local
3 occupation and use tax laws administered by the Department,
4 for the immediately preceding calendar year. The term
5 "average monthly tax liability" means the sum of the
6 taxpayer's liabilities under this Act, and under all other
7 State and local occupation and use tax laws administered by
8 the Department, for the immediately preceding calendar year
9 divided by 12. Beginning on October 1, 2002, a taxpayer who
10 has a tax liability in the amount set forth in subsection (b)
11 of Section 2505-210 of the Department of Revenue Law shall
12 make all payments required by rules of the Department by
13 electronic funds transfer.

14 Before August 1 of each year beginning in 1993, the
15 Department shall notify all taxpayers required to make
16 payments by electronic funds transfer. All taxpayers required
17 to make payments by electronic funds transfer shall make
18 those payments for a minimum of one year beginning on October
19 1.

20 Any taxpayer not required to make payments by electronic
21 funds transfer may make payments by electronic funds transfer
22 with the permission of the Department.

23 All taxpayers required to make payment by electronic
24 funds transfer and any taxpayers authorized to voluntarily
25 make payments by electronic funds transfer shall make those
26 payments in the manner authorized by the Department.

27 The Department shall adopt such rules as are necessary to
28 effectuate a program of electronic funds transfer and the
29 requirements of this Section.

30 Before October 1, 2000, if the taxpayer's average monthly
31 tax liability to the Department under this Act, the
32 Retailers' Occupation Tax Act, the Service Occupation Tax
33 Act, the Service Use Tax Act was \$10,000 or more during the
34 preceding 4 complete calendar quarters, he shall file a

1 return with the Department each month by the 20th day of the
2 month next following the month during which such tax
3 liability is incurred and shall make payments to the
4 Department on or before the 7th, 15th, 22nd and last day of
5 the month during which such liability is incurred. On and
6 after October 1, 2000, if the taxpayer's average monthly tax
7 liability to the Department under this Act, the Retailers'
8 Occupation Tax Act, the Service Occupation Tax Act, and the
9 Service Use Tax Act was \$20,000 or more during the preceding
10 4 complete calendar quarters, he shall file a return with the
11 Department each month by the 20th day of the month next
12 following the month during which such tax liability is
13 incurred and shall make payment to the Department on or
14 before the 7th, 15th, 22nd and last day of the month during
15 which such liability is incurred. If the month during which
16 such tax liability is incurred began prior to January 1,
17 1985, each payment shall be in an amount equal to 1/4 of the
18 taxpayer's actual liability for the month or an amount set by
19 the Department not to exceed 1/4 of the average monthly
20 liability of the taxpayer to the Department for the preceding
21 4 complete calendar quarters (excluding the month of highest
22 liability and the month of lowest liability in such 4 quarter
23 period). If the month during which such tax liability is
24 incurred begins on or after January 1, 1985, and prior to
25 January 1, 1987, each payment shall be in an amount equal to
26 22.5% of the taxpayer's actual liability for the month or
27 27.5% of the taxpayer's liability for the same calendar month
28 of the preceding year. If the month during which such tax
29 liability is incurred begins on or after January 1, 1987, and
30 prior to January 1, 1988, each payment shall be in an amount
31 equal to 22.5% of the taxpayer's actual liability for the
32 month or 26.25% of the taxpayer's liability for the same
33 calendar month of the preceding year. If the month during
34 which such tax liability is incurred begins on or after

1 January 1, 1988, and prior to January 1, 1989, or begins on
2 or after January 1, 1996, each payment shall be in an amount
3 equal to 22.5% of the taxpayer's actual liability for the
4 month or 25% of the taxpayer's liability for the same
5 calendar month of the preceding year. If the month during
6 which such tax liability is incurred begins on or after
7 January 1, 1989, and prior to January 1, 1996, each payment
8 shall be in an amount equal to 22.5% of the taxpayer's actual
9 liability for the month or 25% of the taxpayer's liability
10 for the same calendar month of the preceding year or 100% of
11 the taxpayer's actual liability for the quarter monthly
12 reporting period. The amount of such quarter monthly
13 payments shall be credited against the final tax liability of
14 the taxpayer's return for that month. Before October 1,
15 2000, once applicable, the requirement of the making of
16 quarter monthly payments to the Department shall continue
17 until such taxpayer's average monthly liability to the
18 Department during the preceding 4 complete calendar quarters
19 (excluding the month of highest liability and the month of
20 lowest liability) is less than \$9,000, or until such
21 taxpayer's average monthly liability to the Department as
22 computed for each calendar quarter of the 4 preceding
23 complete calendar quarter period is less than \$10,000.
24 However, if a taxpayer can show the Department that a
25 substantial change in the taxpayer's business has occurred
26 which causes the taxpayer to anticipate that his average
27 monthly tax liability for the reasonably foreseeable future
28 will fall below the \$10,000 threshold stated above, then such
29 taxpayer may petition the Department for change in such
30 taxpayer's reporting status. On and after October 1, 2000,
31 once applicable, the requirement of the making of quarter
32 monthly payments to the Department shall continue until such
33 taxpayer's average monthly liability to the Department during
34 the preceding 4 complete calendar quarters (excluding the

1 month of highest liability and the month of lowest liability)
2 is less than \$19,000 or until such taxpayer's average monthly
3 liability to the Department as computed for each calendar
4 quarter of the 4 preceding complete calendar quarter period
5 is less than \$20,000. However, if a taxpayer can show the
6 Department that a substantial change in the taxpayer's
7 business has occurred which causes the taxpayer to anticipate
8 that his average monthly tax liability for the reasonably
9 foreseeable future will fall below the \$20,000 threshold
10 stated above, then such taxpayer may petition the Department
11 for a change in such taxpayer's reporting status. The
12 Department shall change such taxpayer's reporting status
13 unless it finds that such change is seasonal in nature and
14 not likely to be long term. If any such quarter monthly
15 payment is not paid at the time or in the amount required by
16 this Section, then the taxpayer shall be liable for penalties
17 and interest on the difference between the minimum amount due
18 and the amount of such quarter monthly payment actually and
19 timely paid, except insofar as the taxpayer has previously
20 made payments for that month to the Department in excess of
21 the minimum payments previously due as provided in this
22 Section. The Department shall make reasonable rules and
23 regulations to govern the quarter monthly payment amount and
24 quarter monthly payment dates for taxpayers who file on other
25 than a calendar monthly basis.

26 If any such payment provided for in this Section exceeds
27 the taxpayer's liabilities under this Act, the Retailers'
28 Occupation Tax Act, the Service Occupation Tax Act and the
29 Service Use Tax Act, as shown by an original monthly return,
30 the Department shall issue to the taxpayer a credit
31 memorandum no later than 30 days after the date of payment,
32 which memorandum may be submitted by the taxpayer to the
33 Department in payment of tax liability subsequently to be
34 remitted by the taxpayer to the Department or be assigned by

1 the taxpayer to a similar taxpayer under this Act, the
2 Retailers' Occupation Tax Act, the Service Occupation Tax Act
3 or the Service Use Tax Act, in accordance with reasonable
4 rules and regulations to be prescribed by the Department,
5 except that if such excess payment is shown on an original
6 monthly return and is made after December 31, 1986, no credit
7 memorandum shall be issued, unless requested by the taxpayer.
8 If no such request is made, the taxpayer may credit such
9 excess payment against tax liability subsequently to be
10 remitted by the taxpayer to the Department under this Act,
11 the Retailers' Occupation Tax Act, the Service Occupation Tax
12 Act or the Service Use Tax Act, in accordance with reasonable
13 rules and regulations prescribed by the Department. If the
14 Department subsequently determines that all or any part of
15 the credit taken was not actually due to the taxpayer, the
16 taxpayer's 2.1% or 1.75% vendor's discount shall be reduced
17 by 2.1% or 1.75% of the difference between the credit taken
18 and that actually due, and the taxpayer shall be liable for
19 penalties and interest on such difference.

20 If the retailer is otherwise required to file a monthly
21 return and if the retailer's average monthly tax liability to
22 the Department does not exceed \$200, the Department may
23 authorize his returns to be filed on a quarter annual basis,
24 with the return for January, February, and March of a given
25 year being due by April 20 of such year; with the return for
26 April, May and June of a given year being due by July 20 of
27 such year; with the return for July, August and September of
28 a given year being due by October 20 of such year, and with
29 the return for October, November and December of a given year
30 being due by January 20 of the following year.

31 If the retailer is otherwise required to file a monthly
32 or quarterly return and if the retailer's average monthly tax
33 liability to the Department does not exceed \$50, the
34 Department may authorize his returns to be filed on an annual

1 basis, with the return for a given year being due by January
2 20 of the following year.

3 Such quarter annual and annual returns, as to form and
4 substance, shall be subject to the same requirements as
5 monthly returns.

6 Notwithstanding any other provision in this Act
7 concerning the time within which a retailer may file his
8 return, in the case of any retailer who ceases to engage in a
9 kind of business which makes him responsible for filing
10 returns under this Act, such retailer shall file a final
11 return under this Act with the Department not more than one
12 month after discontinuing such business.

13 In addition, with respect to motor vehicles, watercraft,
14 aircraft, and trailers that are required to be registered
15 with an agency of this State, every retailer selling this
16 kind of tangible personal property shall file, with the
17 Department, upon a form to be prescribed and supplied by the
18 Department, a separate return for each such item of tangible
19 personal property which the retailer sells, except that if,
20 in the same transaction, (i) a retailer of aircraft,
21 watercraft, motor vehicles or trailers transfers more than
22 one aircraft, watercraft, motor vehicle or trailer to another
23 aircraft, watercraft, motor vehicle or trailer retailer for
24 the purpose of resale or (ii) a retailer of aircraft,
25 watercraft, motor vehicles, or trailers transfers more than
26 one aircraft, watercraft, motor vehicle, or trailer to a
27 purchaser for use as a qualifying rolling stock as provided
28 in Section 3-55 of this Act, then that seller may report the
29 transfer of all the aircraft, watercraft, motor vehicles or
30 trailers involved in that transaction to the Department on
31 the same uniform invoice-transaction reporting return form.
32 For purposes of this Section, "watercraft" means a Class 2,
33 Class 3, or Class 4 watercraft as defined in Section 3-2 of
34 the Boat Registration and Safety Act, a personal watercraft,

1 or any boat equipped with an inboard motor.

2 The transaction reporting return in the case of motor
3 vehicles or trailers that are required to be registered with
4 an agency of this State, shall be the same document as the
5 Uniform Invoice referred to in Section 5-402 of the Illinois
6 Vehicle Code and must show the name and address of the
7 seller; the name and address of the purchaser; the amount of
8 the selling price including the amount allowed by the
9 retailer for traded-in property, if any; the amount allowed
10 by the retailer for the traded-in tangible personal property,
11 if any, to the extent to which Section 2 of this Act allows
12 an exemption for the value of traded-in property; the balance
13 payable after deducting such trade-in allowance from the
14 total selling price; the amount of tax due from the retailer
15 with respect to such transaction; the amount of tax collected
16 from the purchaser by the retailer on such transaction (or
17 satisfactory evidence that such tax is not due in that
18 particular instance, if that is claimed to be the fact); the
19 place and date of the sale; a sufficient identification of
20 the property sold; such other information as is required in
21 Section 5-402 of the Illinois Vehicle Code, and such other
22 information as the Department may reasonably require.

23 The transaction reporting return in the case of
24 watercraft and aircraft must show the name and address of the
25 seller; the name and address of the purchaser; the amount of
26 the selling price including the amount allowed by the
27 retailer for traded-in property, if any; the amount allowed
28 by the retailer for the traded-in tangible personal property,
29 if any, to the extent to which Section 2 of this Act allows
30 an exemption for the value of traded-in property; the balance
31 payable after deducting such trade-in allowance from the
32 total selling price; the amount of tax due from the retailer
33 with respect to such transaction; the amount of tax collected
34 from the purchaser by the retailer on such transaction (or

1 satisfactory evidence that such tax is not due in that
2 particular instance, if that is claimed to be the fact); the
3 place and date of the sale, a sufficient identification of
4 the property sold, and such other information as the
5 Department may reasonably require.

6 Such transaction reporting return shall be filed not
7 later than 20 days after the date of delivery of the item
8 that is being sold, but may be filed by the retailer at any
9 time sooner than that if he chooses to do so. The
10 transaction reporting return and tax remittance or proof of
11 exemption from the tax that is imposed by this Act may be
12 transmitted to the Department by way of the State agency with
13 which, or State officer with whom, the tangible personal
14 property must be titled or registered (if titling or
15 registration is required) if the Department and such agency
16 or State officer determine that this procedure will expedite
17 the processing of applications for title or registration.

18 With each such transaction reporting return, the retailer
19 shall remit the proper amount of tax due (or shall submit
20 satisfactory evidence that the sale is not taxable if that is
21 the case), to the Department or its agents, whereupon the
22 Department shall issue, in the purchaser's name, a tax
23 receipt (or a certificate of exemption if the Department is
24 satisfied that the particular sale is tax exempt) which such
25 purchaser may submit to the agency with which, or State
26 officer with whom, he must title or register the tangible
27 personal property that is involved (if titling or
28 registration is required) in support of such purchaser's
29 application for an Illinois certificate or other evidence of
30 title or registration to such tangible personal property.

31 No retailer's failure or refusal to remit tax under this
32 Act precludes a user, who has paid the proper tax to the
33 retailer, from obtaining his certificate of title or other
34 evidence of title or registration (if titling or registration

1 is required) upon satisfying the Department that such user
2 has paid the proper tax (if tax is due) to the retailer. The
3 Department shall adopt appropriate rules to carry out the
4 mandate of this paragraph.

5 If the user who would otherwise pay tax to the retailer
6 wants the transaction reporting return filed and the payment
7 of tax or proof of exemption made to the Department before
8 the retailer is willing to take these actions and such user
9 has not paid the tax to the retailer, such user may certify
10 to the fact of such delay by the retailer, and may (upon the
11 Department being satisfied of the truth of such
12 certification) transmit the information required by the
13 transaction reporting return and the remittance for tax or
14 proof of exemption directly to the Department and obtain his
15 tax receipt or exemption determination, in which event the
16 transaction reporting return and tax remittance (if a tax
17 payment was required) shall be credited by the Department to
18 the proper retailer's account with the Department, but
19 without the 2.1% or 1.75% discount provided for in this
20 Section being allowed. When the user pays the tax directly
21 to the Department, he shall pay the tax in the same amount
22 and in the same form in which it would be remitted if the tax
23 had been remitted to the Department by the retailer.

24 Where a retailer collects the tax with respect to the
25 selling price of tangible personal property which he sells
26 and the purchaser thereafter returns such tangible personal
27 property and the retailer refunds the selling price thereof
28 to the purchaser, such retailer shall also refund, to the
29 purchaser, the tax so collected from the purchaser. When
30 filing his return for the period in which he refunds such tax
31 to the purchaser, the retailer may deduct the amount of the
32 tax so refunded by him to the purchaser from any other use
33 tax which such retailer may be required to pay or remit to
34 the Department, as shown by such return, if the amount of the

1 tax to be deducted was previously remitted to the Department
2 by such retailer. If the retailer has not previously
3 remitted the amount of such tax to the Department, he is
4 entitled to no deduction under this Act upon refunding such
5 tax to the purchaser.

6 Any retailer filing a return under this Section shall
7 also include (for the purpose of paying tax thereon) the
8 total tax covered by such return upon the selling price of
9 tangible personal property purchased by him at retail from a
10 retailer, but as to which the tax imposed by this Act was not
11 collected from the retailer filing such return, and such
12 retailer shall remit the amount of such tax to the Department
13 when filing such return.

14 If experience indicates such action to be practicable,
15 the Department may prescribe and furnish a combination or
16 joint return which will enable retailers, who are required to
17 file returns hereunder and also under the Retailers'
18 Occupation Tax Act, to furnish all the return information
19 required by both Acts on the one form.

20 Where the retailer has more than one business registered
21 with the Department under separate registration under this
22 Act, such retailer may not file each return that is due as a
23 single return covering all such registered businesses, but
24 shall file separate returns for each such registered
25 business.

26 Beginning January 1, 1990, each month the Department
27 shall pay into the State and Local Sales Tax Reform Fund, a
28 special fund in the State Treasury which is hereby created,
29 the net revenue realized for the preceding month from the 1%
30 tax on sales of food for human consumption which is to be
31 consumed off the premises where it is sold (other than
32 alcoholic beverages, soft drinks and food which has been
33 prepared for immediate consumption) and prescription and
34 nonprescription medicines, drugs, medical appliances and

1 insulin, urine testing materials, syringes and needles used
2 by diabetics.

3 Beginning January 1, 1990, each month the Department
4 shall pay into the County and Mass Transit District Fund 4%
5 of the net revenue realized for the preceding month from the
6 6.25% general rate on the selling price of tangible personal
7 property which is purchased outside Illinois at retail from a
8 retailer and which is titled or registered by an agency of
9 this State's government.

10 Beginning January 1, 1990, each month the Department
11 shall pay into the State and Local Sales Tax Reform Fund, a
12 special fund in the State Treasury, 20% of the net revenue
13 realized for the preceding month from the 6.25% general rate
14 on the selling price of tangible personal property, other
15 than tangible personal property which is purchased outside
16 Illinois at retail from a retailer and which is titled or
17 registered by an agency of this State's government.

18 Beginning August 1, 2000, each month the Department shall
19 pay into the State and Local Sales Tax Reform Fund 100% of
20 the net revenue realized for the preceding month from the
21 1.25% rate on the selling price of motor fuel and gasohol.

22 Beginning January 1, 1990, each month the Department
23 shall pay into the Local Government Tax Fund 16% of the net
24 revenue realized for the preceding month from the 6.25%
25 general rate on the selling price of tangible personal
26 property which is purchased outside Illinois at retail from a
27 retailer and which is titled or registered by an agency of
28 this State's government.

29 Of the remainder of the moneys received by the Department
30 pursuant to this Act, (a) 1.75% thereof shall be paid into
31 the Build Illinois Fund and (b) prior to July 1, 1989, 2.2%
32 and on and after July 1, 1989, 3.8% thereof shall be paid
33 into the Build Illinois Fund; provided, however, that if in
34 any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%,

1 as the case may be, of the moneys received by the Department
2 and required to be paid into the Build Illinois Fund pursuant
3 to Section 3 of the Retailers' Occupation Tax Act, Section 9
4 of the Use Tax Act, Section 9 of the Service Use Tax Act, and
5 Section 9 of the Service Occupation Tax Act, such Acts being
6 hereinafter called the "Tax Acts" and such aggregate of 2.2%
7 or 3.8%, as the case may be, of moneys being hereinafter
8 called the "Tax Act Amount", and (2) the amount transferred
9 to the Build Illinois Fund from the State and Local Sales Tax
10 Reform Fund shall be less than the Annual Specified Amount
11 (as defined in Section 3 of the Retailers' Occupation Tax
12 Act), an amount equal to the difference shall be immediately
13 paid into the Build Illinois Fund from other moneys received
14 by the Department pursuant to the Tax Acts; and further
15 provided, that if on the last business day of any month the
16 sum of (1) the Tax Act Amount required to be deposited into
17 the Build Illinois Bond Account in the Build Illinois Fund
18 during such month and (2) the amount transferred during such
19 month to the Build Illinois Fund from the State and Local
20 Sales Tax Reform Fund shall have been less than 1/12 of the
21 Annual Specified Amount, an amount equal to the difference
22 shall be immediately paid into the Build Illinois Fund from
23 other moneys received by the Department pursuant to the Tax
24 Acts; and, further provided, that in no event shall the
25 payments required under the preceding proviso result in
26 aggregate payments into the Build Illinois Fund pursuant to
27 this clause (b) for any fiscal year in excess of the greater
28 of (i) the Tax Act Amount or (ii) the Annual Specified Amount
29 for such fiscal year; and, further provided, that the amounts
30 payable into the Build Illinois Fund under this clause (b)
31 shall be payable only until such time as the aggregate amount
32 on deposit under each trust indenture securing Bonds issued
33 and outstanding pursuant to the Build Illinois Bond Act is
34 sufficient, taking into account any future investment income,

1 to fully provide, in accordance with such indenture, for the
2 defeasance of or the payment of the principal of, premium, if
3 any, and interest on the Bonds secured by such indenture and
4 on any Bonds expected to be issued thereafter and all fees
5 and costs payable with respect thereto, all as certified by
6 the Director of the Bureau of the Budget. If on the last
7 business day of any month in which Bonds are outstanding
8 pursuant to the Build Illinois Bond Act, the aggregate of the
9 moneys deposited in the Build Illinois Bond Account in the
10 Build Illinois Fund in such month shall be less than the
11 amount required to be transferred in such month from the
12 Build Illinois Bond Account to the Build Illinois Bond
13 Retirement and Interest Fund pursuant to Section 13 of the
14 Build Illinois Bond Act, an amount equal to such deficiency
15 shall be immediately paid from other moneys received by the
16 Department pursuant to the Tax Acts to the Build Illinois
17 Fund; provided, however, that any amounts paid to the Build
18 Illinois Fund in any fiscal year pursuant to this sentence
19 shall be deemed to constitute payments pursuant to clause (b)
20 of the preceding sentence and shall reduce the amount
21 otherwise payable for such fiscal year pursuant to clause (b)
22 of the preceding sentence. The moneys received by the
23 Department pursuant to this Act and required to be deposited
24 into the Build Illinois Fund are subject to the pledge, claim
25 and charge set forth in Section 12 of the Build Illinois Bond
26 Act.

27 Subject to payment of amounts into the Build Illinois
28 Fund as provided in the preceding paragraph or in any
29 amendment thereto hereafter enacted, the following specified
30 monthly installment of the amount requested in the
31 certificate of the Chairman of the Metropolitan Pier and
32 Exposition Authority provided under Section 8.25f of the
33 State Finance Act, but not in excess of the sums designated
34 as "Total Deposit", shall be deposited in the aggregate from

1 collections under Section 9 of the Use Tax Act, Section 9 of
2 the Service Use Tax Act, Section 9 of the Service Occupation
3 Tax Act, and Section 3 of the Retailers' Occupation Tax Act
4 into the McCormick Place Expansion Project Fund in the
5 specified fiscal years.

6	Fiscal Year	Total Deposit
7	1993	\$0
8	1994	53,000,000
9	1995	58,000,000
10	1996	61,000,000
11	1997	64,000,000
12	1998	68,000,000
13	1999	71,000,000
14	2000	75,000,000
15	2001	80,000,000
16	2002	93,000,000
17	2003	99,000,000
18	2004	103,000,000
19	2005	108,000,000
20	2006	113,000,000
21	2007	119,000,000
22	2008	126,000,000
23	2009	132,000,000
24	2010	139,000,000
25	2011	146,000,000
26	2012	153,000,000
27	2013	161,000,000
28	2014	170,000,000
29	2015	179,000,000
30	2016	189,000,000
31	2017	199,000,000
32	2018	210,000,000
33	2019	221,000,000
34	2020	233,000,000

1	2021	246,000,000
2	2022	260,000,000
3	2023 and	275,000,000

4 each fiscal year
5 thereafter that bonds
6 are outstanding under
7 Section 13.2 of the
8 Metropolitan Pier and
9 Exposition Authority
10 Act, but not after fiscal year 2042.

11 Beginning July 20, 1993 and in each month of each fiscal
12 year thereafter, one-eighth of the amount requested in the
13 certificate of the Chairman of the Metropolitan Pier and
14 Exposition Authority for that fiscal year, less the amount
15 deposited into the McCormick Place Expansion Project Fund by
16 the State Treasurer in the respective month under subsection
17 (g) of Section 13 of the Metropolitan Pier and Exposition
18 Authority Act, plus cumulative deficiencies in the deposits
19 required under this Section for previous months and years,
20 shall be deposited into the McCormick Place Expansion Project
21 Fund, until the full amount requested for the fiscal year,
22 but not in excess of the amount specified above as "Total
23 Deposit", has been deposited.

24 ~~Subject to payment of amounts into the Build Illinois~~
25 ~~Fund and the McCormick Place Expansion Project Fund pursuant~~
26 ~~to the preceding paragraphs or in any amendment thereto~~
27 ~~hereafter enacted, each month the Department shall pay into~~
28 ~~the Local Government Distributive Fund .4% of the net revenue~~
29 ~~realized for the preceding month from the 5% general rate, or~~
30 ~~.4% of 80% of the net revenue realized for the preceding~~
31 ~~month from the 6.25% general rate, as the case may be, on the~~
32 ~~selling price of tangible personal property which amount~~
33 ~~shall, subject to appropriation, be distributed as provided~~
34 ~~in Section 2 of the State Revenue Sharing Act. No payments or~~

1 distributions-pursuant-to-this-paragraph-shall-be-made-if-the
2 tax--imposed--by--this--Act--on--photoprocessing--products-is
3 declared-unconstitutional,-or-if-the-proceeds-from--such--tax
4 are-unavailable-for-distribution-because-of-litigation.

5 Subject to payment of amounts into the Build Illinois
6 Fund and, the McCormick Place Expansion Project Fund,-and-the
7 Local-Government-Distributive-Fund pursuant to the preceding
8 paragraphs or in any amendments thereto hereafter enacted,
9 beginning July 1, 1993, the Department shall each month pay
10 into the Illinois Tax Increment Fund 0.27% of 80% of the net
11 revenue realized for the preceding month from the 6.25%
12 general rate on the selling price of tangible personal
13 property.

14 Subject to payment of amounts into the Build Illinois
15 Fund and, the McCormick Place Expansion Project Fund,-and-the
16 Local--Government-Distributive-Fund pursuant to the preceding
17 paragraphs or in any amendments thereto hereafter enacted,
18 beginning with the receipt of the first report of taxes paid
19 by an eligible business and continuing for a 25-year period,
20 the Department shall each month pay into the Energy
21 Infrastructure Fund 80% of the net revenue realized from the
22 6.25% general rate on the selling price of Illinois-mined
23 coal that was sold to an eligible business. For purposes of
24 this paragraph, the term "eligible business" means a new
25 electric generating facility certified pursuant to Section
26 605-332 of the Department of Commerce and Community Affairs
27 Law of the Civil Administrative Code of Illinois.

28 Of the remainder of the moneys received by the Department
29 pursuant to this Act, 75% thereof shall be paid into the
30 State Treasury and 25% shall be reserved in a special account
31 and used only for the transfer to the Common School Fund as
32 part of the monthly transfer from the General Revenue Fund in
33 accordance with Section 8a of the State Finance Act.

34 As soon as possible after the first day of each month,

1 upon certification of the Department of Revenue, the
2 Comptroller shall order transferred and the Treasurer shall
3 transfer from the General Revenue Fund to the Motor Fuel Tax
4 Fund an amount equal to 1.7% of 80% of the net revenue
5 realized under this Act for the second preceding month.
6 Beginning April 1, 2000, this transfer is no longer required
7 and shall not be made.

8 Net revenue realized for a month shall be the revenue
9 collected by the State pursuant to this Act, less the amount
10 paid out during that month as refunds to taxpayers for
11 overpayment of liability.

12 For greater simplicity of administration, manufacturers,
13 importers and wholesalers whose products are sold at retail
14 in Illinois by numerous retailers, and who wish to do so, may
15 assume the responsibility for accounting and paying to the
16 Department all tax accruing under this Act with respect to
17 such sales, if the retailers who are affected do not make
18 written objection to the Department to this arrangement.

19 (Source: P.A. 91-37, eff. 7-1-99; 91-51, eff. 6-30-99;
20 91-101, eff. 7-12-99; 91-541, eff. 8-13-99; 91-872, eff.
21 7-1-00; 91-901, eff. 1-1-01; 92-12, eff. 7-1-01; 92-16, eff.
22 6-28-01; 92-208, eff. 8-2-01; 92-492, eff. 1-1-02; revised
23 9-14-01.)

24 Section 5-22. The Service Use Tax Act is amended by
25 changing Section 9 as follows:

26 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

27 Sec. 9. Each serviceman required or authorized to
28 collect the tax herein imposed shall pay to the Department
29 the amount of such tax (except as otherwise provided) at the
30 time when he is required to file his return for the period
31 during which such tax was collected, less a discount of 2.1%
32 prior to January 1, 1990 and 1.75% on and after January 1,

1 1990, or \$5 per calendar year, whichever is greater, which is
2 allowed to reimburse the serviceman for expenses incurred in
3 collecting the tax, keeping records, preparing and filing
4 returns, remitting the tax and supplying data to the
5 Department on request. A serviceman need not remit that part
6 of any tax collected by him to the extent that he is required
7 to pay and does pay the tax imposed by the Service Occupation
8 Tax Act with respect to his sale of service involving the
9 incidental transfer by him of the same property.

10 Except as provided hereinafter in this Section, on or
11 before the twentieth day of each calendar month, such
12 serviceman shall file a return for the preceding calendar
13 month in accordance with reasonable Rules and Regulations to
14 be promulgated by the Department. Such return shall be filed
15 on a form prescribed by the Department and shall contain such
16 information as the Department may reasonably require.

17 The Department may require returns to be filed on a
18 quarterly basis. If so required, a return for each calendar
19 quarter shall be filed on or before the twentieth day of the
20 calendar month following the end of such calendar quarter.
21 The taxpayer shall also file a return with the Department for
22 each of the first two months of each calendar quarter, on or
23 before the twentieth day of the following calendar month,
24 stating:

- 25 1. The name of the seller;
- 26 2. The address of the principal place of business
27 from which he engages in business as a serviceman in this
28 State;
- 29 3. The total amount of taxable receipts received by
30 him during the preceding calendar month, including
31 receipts from charge and time sales, but less all
32 deductions allowed by law;
- 33 4. The amount of credit provided in Section 2d of
34 this Act;

- 1 5. The amount of tax due;
- 2 5-5. The signature of the taxpayer; and
- 3 6. Such other reasonable information as the
- 4 Department may require.

5 If a taxpayer fails to sign a return within 30 days after

6 the proper notice and demand for signature by the Department,

7 the return shall be considered valid and any amount shown to

8 be due on the return shall be deemed assessed.

9 Beginning October 1, 1993, a taxpayer who has an average

10 monthly tax liability of \$150,000 or more shall make all

11 payments required by rules of the Department by electronic

12 funds transfer. Beginning October 1, 1994, a taxpayer who

13 has an average monthly tax liability of \$100,000 or more

14 shall make all payments required by rules of the Department

15 by electronic funds transfer. Beginning October 1, 1995, a

16 taxpayer who has an average monthly tax liability of \$50,000

17 or more shall make all payments required by rules of the

18 Department by electronic funds transfer. Beginning October 1,

19 2000, a taxpayer who has an annual tax liability of \$200,000

20 or more shall make all payments required by rules of the

21 Department by electronic funds transfer. The term "annual

22 tax liability" shall be the sum of the taxpayer's liabilities

23 under this Act, and under all other State and local

24 occupation and use tax laws administered by the Department,

25 for the immediately preceding calendar year. The term

26 "average monthly tax liability" means the sum of the

27 taxpayer's liabilities under this Act, and under all other

28 State and local occupation and use tax laws administered by

29 the Department, for the immediately preceding calendar year

30 divided by 12. Beginning on October 1, 2002, a taxpayer who

31 has a tax liability in the amount set forth in subsection (b)

32 of Section 2505-210 of the Department of Revenue Law shall

33 make all payments required by rules of the Department by

34 electronic funds transfer.

1 Before August 1 of each year beginning in 1993, the
2 Department shall notify all taxpayers required to make
3 payments by electronic funds transfer. All taxpayers required
4 to make payments by electronic funds transfer shall make
5 those payments for a minimum of one year beginning on October
6 1.

7 Any taxpayer not required to make payments by electronic
8 funds transfer may make payments by electronic funds transfer
9 with the permission of the Department.

10 All taxpayers required to make payment by electronic
11 funds transfer and any taxpayers authorized to voluntarily
12 make payments by electronic funds transfer shall make those
13 payments in the manner authorized by the Department.

14 The Department shall adopt such rules as are necessary to
15 effectuate a program of electronic funds transfer and the
16 requirements of this Section.

17 If the serviceman is otherwise required to file a monthly
18 return and if the serviceman's average monthly tax liability
19 to the Department does not exceed \$200, the Department may
20 authorize his returns to be filed on a quarter annual basis,
21 with the return for January, February and March of a given
22 year being due by April 20 of such year; with the return for
23 April, May and June of a given year being due by July 20 of
24 such year; with the return for July, August and September of
25 a given year being due by October 20 of such year, and with
26 the return for October, November and December of a given year
27 being due by January 20 of the following year.

28 If the serviceman is otherwise required to file a monthly
29 or quarterly return and if the serviceman's average monthly
30 tax liability to the Department does not exceed \$50, the
31 Department may authorize his returns to be filed on an annual
32 basis, with the return for a given year being due by January
33 20 of the following year.

34 Such quarter annual and annual returns, as to form and

1 substance, shall be subject to the same requirements as
2 monthly returns.

3 Notwithstanding any other provision in this Act
4 concerning the time within which a serviceman may file his
5 return, in the case of any serviceman who ceases to engage in
6 a kind of business which makes him responsible for filing
7 returns under this Act, such serviceman shall file a final
8 return under this Act with the Department not more than 1
9 month after discontinuing such business.

10 Where a serviceman collects the tax with respect to the
11 selling price of property which he sells and the purchaser
12 thereafter returns such property and the serviceman refunds
13 the selling price thereof to the purchaser, such serviceman
14 shall also refund, to the purchaser, the tax so collected
15 from the purchaser. When filing his return for the period in
16 which he refunds such tax to the purchaser, the serviceman
17 may deduct the amount of the tax so refunded by him to the
18 purchaser from any other Service Use Tax, Service Occupation
19 Tax, retailers' occupation tax or use tax which such
20 serviceman may be required to pay or remit to the Department,
21 as shown by such return, provided that the amount of the tax
22 to be deducted shall previously have been remitted to the
23 Department by such serviceman. If the serviceman shall not
24 previously have remitted the amount of such tax to the
25 Department, he shall be entitled to no deduction hereunder
26 upon refunding such tax to the purchaser.

27 Any serviceman filing a return hereunder shall also
28 include the total tax upon the selling price of tangible
29 personal property purchased for use by him as an incident to
30 a sale of service, and such serviceman shall remit the amount
31 of such tax to the Department when filing such return.

32 If experience indicates such action to be practicable,
33 the Department may prescribe and furnish a combination or
34 joint return which will enable servicemen, who are required

1 to file returns hereunder and also under the Service
2 Occupation Tax Act, to furnish all the return information
3 required by both Acts on the one form.

4 Where the serviceman has more than one business
5 registered with the Department under separate registration
6 hereunder, such serviceman shall not file each return that is
7 due as a single return covering all such registered
8 businesses, but shall file separate returns for each such
9 registered business.

10 Beginning January 1, 1990, each month the Department
11 shall pay into the State and Local Tax Reform Fund, a special
12 fund in the State Treasury, the net revenue realized for the
13 preceding month from the 1% tax on sales of food for human
14 consumption which is to be consumed off the premises where it
15 is sold (other than alcoholic beverages, soft drinks and food
16 which has been prepared for immediate consumption) and
17 prescription and nonprescription medicines, drugs, medical
18 appliances and insulin, urine testing materials, syringes and
19 needles used by diabetics.

20 Beginning January 1, 1990, each month the Department
21 shall pay into the State and Local Sales Tax Reform Fund 20%
22 of the net revenue realized for the preceding month from the
23 6.25% general rate on transfers of tangible personal
24 property, other than tangible personal property which is
25 purchased outside Illinois at retail from a retailer and
26 which is titled or registered by an agency of this State's
27 government.

28 Beginning August 1, 2000, each month the Department shall
29 pay into the State and Local Sales Tax Reform Fund 100% of
30 the net revenue realized for the preceding month from the
31 1.25% rate on the selling price of motor fuel and gasohol.

32 Of the remainder of the moneys received by the Department
33 pursuant to this Act, (a) 1.75% thereof shall be paid into
34 the Build Illinois Fund and (b) prior to July 1, 1989, 2.2%

1 and on and after July 1, 1989, 3.8% thereof shall be paid
2 into the Build Illinois Fund; provided, however, that if in
3 any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%,
4 as the case may be, of the moneys received by the Department
5 and required to be paid into the Build Illinois Fund pursuant
6 to Section 3 of the Retailers' Occupation Tax Act, Section 9
7 of the Use Tax Act, Section 9 of the Service Use Tax Act, and
8 Section 9 of the Service Occupation Tax Act, such Acts being
9 hereinafter called the "Tax Acts" and such aggregate of 2.2%
10 or 3.8%, as the case may be, of moneys being hereinafter
11 called the "Tax Act Amount", and (2) the amount transferred
12 to the Build Illinois Fund from the State and Local Sales Tax
13 Reform Fund shall be less than the Annual Specified Amount
14 (as defined in Section 3 of the Retailers' Occupation Tax
15 Act), an amount equal to the difference shall be immediately
16 paid into the Build Illinois Fund from other moneys received
17 by the Department pursuant to the Tax Acts; and further
18 provided, that if on the last business day of any month the
19 sum of (1) the Tax Act Amount required to be deposited into
20 the Build Illinois Bond Account in the Build Illinois Fund
21 during such month and (2) the amount transferred during such
22 month to the Build Illinois Fund from the State and Local
23 Sales Tax Reform Fund shall have been less than 1/12 of the
24 Annual Specified Amount, an amount equal to the difference
25 shall be immediately paid into the Build Illinois Fund from
26 other moneys received by the Department pursuant to the Tax
27 Acts; and, further provided, that in no event shall the
28 payments required under the preceding proviso result in
29 aggregate payments into the Build Illinois Fund pursuant to
30 this clause (b) for any fiscal year in excess of the greater
31 of (i) the Tax Act Amount or (ii) the Annual Specified Amount
32 for such fiscal year; and, further provided, that the amounts
33 payable into the Build Illinois Fund under this clause (b)
34 shall be payable only until such time as the aggregate amount

1 on deposit under each trust indenture securing Bonds issued
2 and outstanding pursuant to the Build Illinois Bond Act is
3 sufficient, taking into account any future investment income,
4 to fully provide, in accordance with such indenture, for the
5 defeasance of or the payment of the principal of, premium, if
6 any, and interest on the Bonds secured by such indenture and
7 on any Bonds expected to be issued thereafter and all fees
8 and costs payable with respect thereto, all as certified by
9 the Director of the Bureau of the Budget. If on the last
10 business day of any month in which Bonds are outstanding
11 pursuant to the Build Illinois Bond Act, the aggregate of the
12 moneys deposited in the Build Illinois Bond Account in the
13 Build Illinois Fund in such month shall be less than the
14 amount required to be transferred in such month from the
15 Build Illinois Bond Account to the Build Illinois Bond
16 Retirement and Interest Fund pursuant to Section 13 of the
17 Build Illinois Bond Act, an amount equal to such deficiency
18 shall be immediately paid from other moneys received by the
19 Department pursuant to the Tax Acts to the Build Illinois
20 Fund; provided, however, that any amounts paid to the Build
21 Illinois Fund in any fiscal year pursuant to this sentence
22 shall be deemed to constitute payments pursuant to clause (b)
23 of the preceding sentence and shall reduce the amount
24 otherwise payable for such fiscal year pursuant to clause (b)
25 of the preceding sentence. The moneys received by the
26 Department pursuant to this Act and required to be deposited
27 into the Build Illinois Fund are subject to the pledge, claim
28 and charge set forth in Section 12 of the Build Illinois Bond
29 Act.

30 Subject to payment of amounts into the Build Illinois
31 Fund as provided in the preceding paragraph or in any
32 amendment thereto hereafter enacted, the following specified
33 monthly installment of the amount requested in the
34 certificate of the Chairman of the Metropolitan Pier and

1 Exposition Authority provided under Section 8.25f of the
 2 State Finance Act, but not in excess of the sums designated
 3 as "Total Deposit", shall be deposited in the aggregate from
 4 collections under Section 9 of the Use Tax Act, Section 9 of
 5 the Service Use Tax Act, Section 9 of the Service Occupation
 6 Tax Act, and Section 3 of the Retailers' Occupation Tax Act
 7 into the McCormick Place Expansion Project Fund in the
 8 specified fiscal years.

9	Fiscal Year	Total Deposit
10	1993	\$0
11	1994	53,000,000
12	1995	58,000,000
13	1996	61,000,000
14	1997	64,000,000
15	1998	68,000,000
16	1999	71,000,000
17	2000	75,000,000
18	2001	80,000,000
19	2002	93,000,000
20	2003	99,000,000
21	2004	103,000,000
22	2005	108,000,000
23	2006	113,000,000
24	2007	119,000,000
25	2008	126,000,000
26	2009	132,000,000
27	2010	139,000,000
28	2011	146,000,000
29	2012	153,000,000
30	2013	161,000,000
31	2014	170,000,000
32	2015	179,000,000
33	2016	189,000,000
34	2017	199,000,000

1	2018	210,000,000
2	2019	221,000,000
3	2020	233,000,000
4	2021	246,000,000
5	2022	260,000,000
6	2023 and	275,000,000

7 each fiscal year
8 thereafter that bonds
9 are outstanding under
10 Section 13.2 of the
11 Metropolitan Pier and
12 Exposition Authority Act,
13 but not after fiscal year 2042.

14 Beginning July 20, 1993 and in each month of each fiscal
15 year thereafter, one-eighth of the amount requested in the
16 certificate of the Chairman of the Metropolitan Pier and
17 Exposition Authority for that fiscal year, less the amount
18 deposited into the McCormick Place Expansion Project Fund by
19 the State Treasurer in the respective month under subsection
20 (g) of Section 13 of the Metropolitan Pier and Exposition
21 Authority Act, plus cumulative deficiencies in the deposits
22 required under this Section for previous months and years,
23 shall be deposited into the McCormick Place Expansion Project
24 Fund, until the full amount requested for the fiscal year,
25 but not in excess of the amount specified above as "Total
26 Deposit", has been deposited.

27 ~~Subject--to--payment--of--amounts--into--the--Build--Illinois~~
28 ~~Fund--and--the--McCormick--Place--Expansion--Project--Fund--pursuant~~
29 ~~to--the--preceding--paragraphs--or--in--any--amendment--thereto~~
30 ~~hereafter--enacted,--each--month--the--Department--shall--pay--into~~
31 ~~the--Local--Government--Distributive--Fund--0.4%--of--the--net~~
32 ~~revenue--realized--for--the--preceding--month--from--the--5%--general~~
33 ~~rate--or--0.4%--of--80%--of--the--net--revenue--realized--for--the~~
34 ~~preceding--month--from--the--6.25%--general--rate,--as--the--case--may~~

1 be,--on-the-selling-price-of-tangible-personal-property-which
2 amount-shall,--subject-to--appropriation,--be--distributed--as
3 provided--in--Section--2-of-the-State-Revenue-Sharing-Act.-No
4 payments-or-distributions-pursuant-to-this-paragraph-shall-be
5 made-if-the-tax-imposed--by--this--Act--on--photo--processing
6 products--is--declared--unconstitutional,--or-if-the-proceeds
7 from-such-tax-are-unavailable--for--distribution--because--of
8 litigation.

9 Subject to payment of amounts into the Build Illinois
10 Fund and, the McCormick Place Expansion Project Fund,--and-the
11 Local-Government-Distributive-Fund pursuant to the preceding
12 paragraphs or in any amendments thereto hereafter enacted,
13 beginning July 1, 1993, the Department shall each month pay
14 into the Illinois Tax Increment Fund 0.27% of 80% of the net
15 revenue realized for the preceding month from the 6.25%
16 general rate on the selling price of tangible personal
17 property.

18 Subject to payment of amounts into the Build Illinois
19 Fund and, the McCormick Place Expansion Project Fund,--and-the
20 Local--Government-Distributive-Fund pursuant to the preceding
21 paragraphs or in any amendments thereto hereafter enacted,
22 beginning with the receipt of the first report of taxes paid
23 by an eligible business and continuing for a 25-year period,
24 the Department shall each month pay into the Energy
25 Infrastructure Fund 80% of the net revenue realized from the
26 6.25% general rate on the selling price of Illinois-mined
27 coal that was sold to an eligible business. For purposes of
28 this paragraph, the term "eligible business" means a new
29 electric generating facility certified pursuant to Section
30 605-332 of the Department of Commerce and Community Affairs
31 Law of the Civil Administrative Code of Illinois.

32 All remaining moneys received by the Department pursuant
33 to this Act shall be paid into the General Revenue Fund of
34 the State Treasury.

1 As soon as possible after the first day of each month,
2 upon certification of the Department of Revenue, the
3 Comptroller shall order transferred and the Treasurer shall
4 transfer from the General Revenue Fund to the Motor Fuel Tax
5 Fund an amount equal to 1.7% of 80% of the net revenue
6 realized under this Act for the second preceding month.
7 Beginning April 1, 2000, this transfer is no longer required
8 and shall not be made.

9 Net revenue realized for a month shall be the revenue
10 collected by the State pursuant to this Act, less the amount
11 paid out during that month as refunds to taxpayers for
12 overpayment of liability.

13 (Source: P.A. 91-37, eff. 7-1-99; 91-51, eff. 6-30-99;
14 91-101, eff. 7-12-99; 91-541, eff. 8-13-99; 91-872, eff.
15 7-1-00; 92-12, eff. 7-1-01; 92-208, eff. 8-2-01; 92-492, eff.
16 1-1-02; revised 9-14-01.)

17 Section 5-23. The Service Occupation Tax Act is amended
18 by changing Section 9 as follows:

19 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

20 Sec. 9. Each serviceman required or authorized to
21 collect the tax herein imposed shall pay to the Department
22 the amount of such tax at the time when he is required to
23 file his return for the period during which such tax was
24 collectible, less a discount of 2.1% prior to January 1,
25 1990, and 1.75% on and after January 1, 1990, or \$5 per
26 calendar year, whichever is greater, which is allowed to
27 reimburse the serviceman for expenses incurred in collecting
28 the tax, keeping records, preparing and filing returns,
29 remitting the tax and supplying data to the Department on
30 request.

31 Where such tangible personal property is sold under a
32 conditional sales contract, or under any other form of sale

1 wherein the payment of the principal sum, or a part thereof,
2 is extended beyond the close of the period for which the
3 return is filed, the serviceman, in collecting the tax may
4 collect, for each tax return period, only the tax applicable
5 to the part of the selling price actually received during
6 such tax return period.

7 Except as provided hereinafter in this Section, on or
8 before the twentieth day of each calendar month, such
9 serviceman shall file a return for the preceding calendar
10 month in accordance with reasonable rules and regulations to
11 be promulgated by the Department of Revenue. Such return
12 shall be filed on a form prescribed by the Department and
13 shall contain such information as the Department may
14 reasonably require.

15 The Department may require returns to be filed on a
16 quarterly basis. If so required, a return for each calendar
17 quarter shall be filed on or before the twentieth day of the
18 calendar month following the end of such calendar quarter.
19 The taxpayer shall also file a return with the Department for
20 each of the first two months of each calendar quarter, on or
21 before the twentieth day of the following calendar month,
22 stating:

- 23 1. The name of the seller;
- 24 2. The address of the principal place of business
25 from which he engages in business as a serviceman in this
26 State;
- 27 3. The total amount of taxable receipts received by
28 him during the preceding calendar month, including
29 receipts from charge and time sales, but less all
30 deductions allowed by law;
- 31 4. The amount of credit provided in Section 2d of
32 this Act;
- 33 5. The amount of tax due;
- 34 5-5. The signature of the taxpayer; and

1 6. Such other reasonable information as the
2 Department may require.

3 If a taxpayer fails to sign a return within 30 days after
4 the proper notice and demand for signature by the Department,
5 the return shall be considered valid and any amount shown to
6 be due on the return shall be deemed assessed.

7 A serviceman may accept a Manufacturer's Purchase Credit
8 certification from a purchaser in satisfaction of Service Use
9 Tax as provided in Section 3-70 of the Service Use Tax Act if
10 the purchaser provides the appropriate documentation as
11 required by Section 3-70 of the Service Use Tax Act. A
12 Manufacturer's Purchase Credit certification, accepted by a
13 serviceman as provided in Section 3-70 of the Service Use Tax
14 Act, may be used by that serviceman to satisfy Service
15 Occupation Tax liability in the amount claimed in the
16 certification, not to exceed 6.25% of the receipts subject to
17 tax from a qualifying purchase.

18 If the serviceman's average monthly tax liability to the
19 Department does not exceed \$200, the Department may authorize
20 his returns to be filed on a quarter annual basis, with the
21 return for January, February and March of a given year being
22 due by April 20 of such year; with the return for April, May
23 and June of a given year being due by July 20 of such year;
24 with the return for July, August and September of a given
25 year being due by October 20 of such year, and with the
26 return for October, November and December of a given year
27 being due by January 20 of the following year.

28 If the serviceman's average monthly tax liability to the
29 Department does not exceed \$50, the Department may authorize
30 his returns to be filed on an annual basis, with the return
31 for a given year being due by January 20 of the following
32 year.

33 Such quarter annual and annual returns, as to form and
34 substance, shall be subject to the same requirements as

1 monthly returns.

2 Notwithstanding any other provision in this Act
3 concerning the time within which a serviceman may file his
4 return, in the case of any serviceman who ceases to engage in
5 a kind of business which makes him responsible for filing
6 returns under this Act, such serviceman shall file a final
7 return under this Act with the Department not more than 1
8 month after discontinuing such business.

9 Beginning October 1, 1993, a taxpayer who has an average
10 monthly tax liability of \$150,000 or more shall make all
11 payments required by rules of the Department by electronic
12 funds transfer. Beginning October 1, 1994, a taxpayer who
13 has an average monthly tax liability of \$100,000 or more
14 shall make all payments required by rules of the Department
15 by electronic funds transfer. Beginning October 1, 1995, a
16 taxpayer who has an average monthly tax liability of \$50,000
17 or more shall make all payments required by rules of the
18 Department by electronic funds transfer. Beginning October
19 1, 2000, a taxpayer who has an annual tax liability of
20 \$200,000 or more shall make all payments required by rules of
21 the Department by electronic funds transfer. The term
22 "annual tax liability" shall be the sum of the taxpayer's
23 liabilities under this Act, and under all other State and
24 local occupation and use tax laws administered by the
25 Department, for the immediately preceding calendar year. The
26 term "average monthly tax liability" means the sum of the
27 taxpayer's liabilities under this Act, and under all other
28 State and local occupation and use tax laws administered by
29 the Department, for the immediately preceding calendar year
30 divided by 12. Beginning on October 1, 2002, a taxpayer who
31 has a tax liability in the amount set forth in subsection (b)
32 of Section 2505-210 of the Department of Revenue Law shall
33 make all payments required by rules of the Department by
34 electronic funds transfer.

1 Before August 1 of each year beginning in 1993, the
2 Department shall notify all taxpayers required to make
3 payments by electronic funds transfer. All taxpayers
4 required to make payments by electronic funds transfer shall
5 make those payments for a minimum of one year beginning on
6 October 1.

7 Any taxpayer not required to make payments by electronic
8 funds transfer may make payments by electronic funds transfer
9 with the permission of the Department.

10 All taxpayers required to make payment by electronic
11 funds transfer and any taxpayers authorized to voluntarily
12 make payments by electronic funds transfer shall make those
13 payments in the manner authorized by the Department.

14 The Department shall adopt such rules as are necessary to
15 effectuate a program of electronic funds transfer and the
16 requirements of this Section.

17 Where a serviceman collects the tax with respect to the
18 selling price of tangible personal property which he sells
19 and the purchaser thereafter returns such tangible personal
20 property and the serviceman refunds the selling price thereof
21 to the purchaser, such serviceman shall also refund, to the
22 purchaser, the tax so collected from the purchaser. When
23 filing his return for the period in which he refunds such tax
24 to the purchaser, the serviceman may deduct the amount of the
25 tax so refunded by him to the purchaser from any other
26 Service Occupation Tax, Service Use Tax, Retailers'
27 Occupation Tax or Use Tax which such serviceman may be
28 required to pay or remit to the Department, as shown by such
29 return, provided that the amount of the tax to be deducted
30 shall previously have been remitted to the Department by such
31 serviceman. If the serviceman shall not previously have
32 remitted the amount of such tax to the Department, he shall
33 be entitled to no deduction hereunder upon refunding such tax
34 to the purchaser.

1 If experience indicates such action to be practicable,
2 the Department may prescribe and furnish a combination or
3 joint return which will enable servicemen, who are required
4 to file returns hereunder and also under the Retailers'
5 Occupation Tax Act, the Use Tax Act or the Service Use Tax
6 Act, to furnish all the return information required by all
7 said Acts on the one form.

8 Where the serviceman has more than one business
9 registered with the Department under separate registrations
10 hereunder, such serviceman shall file separate returns for
11 each registered business.

12 Beginning January 1, 1990, each month the Department
13 shall pay into the Local Government Tax Fund the revenue
14 realized for the preceding month from the 1% tax on sales of
15 food for human consumption which is to be consumed off the
16 premises where it is sold (other than alcoholic beverages,
17 soft drinks and food which has been prepared for immediate
18 consumption) and prescription and nonprescription medicines,
19 drugs, medical appliances and insulin, urine testing
20 materials, syringes and needles used by diabetics.

21 Beginning January 1, 1990, each month the Department
22 shall pay into the County and Mass Transit District Fund 4%
23 of the revenue realized for the preceding month from the
24 6.25% general rate.

25 Beginning August 1, 2000, each month the Department shall
26 pay into the County and Mass Transit District Fund 20% of the
27 net revenue realized for the preceding month from the 1.25%
28 rate on the selling price of motor fuel and gasohol.

29 Beginning January 1, 1990, each month the Department
30 shall pay into the Local Government Tax Fund 16% of the
31 revenue realized for the preceding month from the 6.25%
32 general rate on transfers of tangible personal property.

33 Beginning August 1, 2000, each month the Department shall
34 pay into the Local Government Tax Fund 80% of the net revenue

1 realized for the preceding month from the 1.25% rate on the
2 selling price of motor fuel and gasohol.

3 Of the remainder of the moneys received by the Department
4 pursuant to this Act, (a) 1.75% thereof shall be paid into
5 the Build Illinois Fund and (b) prior to July 1, 1989, 2.2%
6 and on and after July 1, 1989, 3.8% thereof shall be paid
7 into the Build Illinois Fund; provided, however, that if in
8 any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%,
9 as the case may be, of the moneys received by the Department
10 and required to be paid into the Build Illinois Fund pursuant
11 to Section 3 of the Retailers' Occupation Tax Act, Section 9
12 of the Use Tax Act, Section 9 of the Service Use Tax Act, and
13 Section 9 of the Service Occupation Tax Act, such Acts being
14 hereinafter called the "Tax Acts" and such aggregate of 2.2%
15 or 3.8%, as the case may be, of moneys being hereinafter
16 called the "Tax Act Amount", and (2) the amount transferred
17 to the Build Illinois Fund from the State and Local Sales Tax
18 Reform Fund shall be less than the Annual Specified Amount
19 (as defined in Section 3 of the Retailers' Occupation Tax
20 Act), an amount equal to the difference shall be immediately
21 paid into the Build Illinois Fund from other moneys received
22 by the Department pursuant to the Tax Acts; and further
23 provided, that if on the last business day of any month the
24 sum of (1) the Tax Act Amount required to be deposited into
25 the Build Illinois Account in the Build Illinois Fund during
26 such month and (2) the amount transferred during such month
27 to the Build Illinois Fund from the State and Local Sales Tax
28 Reform Fund shall have been less than 1/12 of the Annual
29 Specified Amount, an amount equal to the difference shall be
30 immediately paid into the Build Illinois Fund from other
31 moneys received by the Department pursuant to the Tax Acts;
32 and, further provided, that in no event shall the payments
33 required under the preceding proviso result in aggregate
34 payments into the Build Illinois Fund pursuant to this clause

1 (b) for any fiscal year in excess of the greater of (i) the
2 Tax Act Amount or (ii) the Annual Specified Amount for such
3 fiscal year; and, further provided, that the amounts payable
4 into the Build Illinois Fund under this clause (b) shall be
5 payable only until such time as the aggregate amount on
6 deposit under each trust indenture securing Bonds issued and
7 outstanding pursuant to the Build Illinois Bond Act is
8 sufficient, taking into account any future investment income,
9 to fully provide, in accordance with such indenture, for the
10 defeasance of or the payment of the principal of, premium, if
11 any, and interest on the Bonds secured by such indenture and
12 on any Bonds expected to be issued thereafter and all fees
13 and costs payable with respect thereto, all as certified by
14 the Director of the Bureau of the Budget. If on the last
15 business day of any month in which Bonds are outstanding
16 pursuant to the Build Illinois Bond Act, the aggregate of the
17 moneys deposited in the Build Illinois Bond Account in the
18 Build Illinois Fund in such month shall be less than the
19 amount required to be transferred in such month from the
20 Build Illinois Bond Account to the Build Illinois Bond
21 Retirement and Interest Fund pursuant to Section 13 of the
22 Build Illinois Bond Act, an amount equal to such deficiency
23 shall be immediately paid from other moneys received by the
24 Department pursuant to the Tax Acts to the Build Illinois
25 Fund; provided, however, that any amounts paid to the Build
26 Illinois Fund in any fiscal year pursuant to this sentence
27 shall be deemed to constitute payments pursuant to clause (b)
28 of the preceding sentence and shall reduce the amount
29 otherwise payable for such fiscal year pursuant to clause (b)
30 of the preceding sentence. The moneys received by the
31 Department pursuant to this Act and required to be deposited
32 into the Build Illinois Fund are subject to the pledge, claim
33 and charge set forth in Section 12 of the Build Illinois Bond
34 Act.

1 Subject to payment of amounts into the Build Illinois
2 Fund as provided in the preceding paragraph or in any
3 amendment thereto hereafter enacted, the following specified
4 monthly installment of the amount requested in the
5 certificate of the Chairman of the Metropolitan Pier and
6 Exposition Authority provided under Section 8.25f of the
7 State Finance Act, but not in excess of the sums designated
8 as "Total Deposit", shall be deposited in the aggregate from
9 collections under Section 9 of the Use Tax Act, Section 9 of
10 the Service Use Tax Act, Section 9 of the Service Occupation
11 Tax Act, and Section 3 of the Retailers' Occupation Tax Act
12 into the McCormick Place Expansion Project Fund in the
13 specified fiscal years.

14	Fiscal Year	Total Deposit
15	1993	\$0
16	1994	53,000,000
17	1995	58,000,000
18	1996	61,000,000
19	1997	64,000,000
20	1998	68,000,000
21	1999	71,000,000
22	2000	75,000,000
23	2001	80,000,000
24	2002	93,000,000
25	2003	99,000,000
26	2004	103,000,000
27	2005	108,000,000
28	2006	113,000,000
29	2007	119,000,000
30	2008	126,000,000
31	2009	132,000,000
32	2010	139,000,000
33	2011	146,000,000
34	2012	153,000,000

1	2013	161,000,000
2	2014	170,000,000
3	2015	179,000,000
4	2016	189,000,000
5	2017	199,000,000
6	2018	210,000,000
7	2019	221,000,000
8	2020	233,000,000
9	2021	246,000,000
10	2022	260,000,000
11	2023 and	275,000,000

12 each fiscal year
 13 thereafter that bonds
 14 are outstanding under
 15 Section 13.2 of the
 16 Metropolitan Pier and
 17 Exposition Authority
 18 Act, but not after fiscal year 2042.

19 Beginning July 20, 1993 and in each month of each fiscal
 20 year thereafter, one-eighth of the amount requested in the
 21 certificate of the Chairman of the Metropolitan Pier and
 22 Exposition Authority for that fiscal year, less the amount
 23 deposited into the McCormick Place Expansion Project Fund by
 24 the State Treasurer in the respective month under subsection
 25 (g) of Section 13 of the Metropolitan Pier and Exposition
 26 Authority Act, plus cumulative deficiencies in the deposits
 27 required under this Section for previous months and years,
 28 shall be deposited into the McCormick Place Expansion Project
 29 Fund, until the full amount requested for the fiscal year,
 30 but not in excess of the amount specified above as "Total
 31 Deposit", has been deposited.

32 ~~Subject to payment of amounts into the Build Illinois~~
 33 ~~Fund and the McCormick Place Expansion Project Fund pursuant~~
 34 ~~to the preceding paragraphs or in any amendment thereto~~

1 hereafter-enacted, each-month-the-Department-shall-pay-into
 2 the-Local-Government-Distributive-Fund-0.4%-of-the-net
 3 revenue-realized-for-the-preceding-month-from-the-5%-general
 4 rate-or-0.4%-of-80%-of-the-net-revenue-realized-for-the
 5 preceding-month-from-the-6.25%-general-rate, as-the-case-may
 6 be, on-the-selling-price-of-tangible-personal-property-which
 7 amount-shall, subject-to-appropriation, be-distributed-as
 8 provided-in-Section-2-of-the-State-Revenue-Sharing-Act. No
 9 payments-or-distributions-pursuant-to-this-paragraph-shall-be
 10 made-if-the-tax-imposed-by-this-Act-on-photoprocessing
 11 products-is-declared-unconstitutional, or-if-the-proceeds
 12 from-such-tax-are-unavailable-for-distribution-because-of
 13 litigation.

14 Subject to payment of amounts into the Build Illinois
 15 Fund and, the McCormick Place Expansion Project Fund, and the
 16 Local-Government-Distributive-Fund pursuant to the preceding
 17 paragraphs or in any amendments thereto hereafter enacted,
 18 beginning July 1, 1993, the Department shall each month pay
 19 into the Illinois Tax Increment Fund 0.27% of 80% of the net
 20 revenue realized for the preceding month from the 6.25%
 21 general rate on the selling price of tangible personal
 22 property.

23 Subject to payment of amounts into the Build Illinois
 24 Fund and, the McCormick Place Expansion Project Fund, and the
 25 Local-Government-Distributive-Fund pursuant to the preceding
 26 paragraphs or in any amendments thereto hereafter enacted,
 27 beginning with the receipt of the first report of taxes paid
 28 by an eligible business and continuing for a 25-year period,
 29 the Department shall each month pay into the Energy
 30 Infrastructure Fund 80% of the net revenue realized from the
 31 6.25% general rate on the selling price of Illinois-mined
 32 coal that was sold to an eligible business. For purposes of
 33 this paragraph, the term "eligible business" means a new
 34 electric generating facility certified pursuant to Section

1 605-332 of the Department of Commerce and Community Affairs
2 Law of the Civil Administrative Code of Illinois.

3 Remaining moneys received by the Department pursuant to
4 this Act shall be paid into the General Revenue Fund of the
5 State Treasury.

6 The Department may, upon separate written notice to a
7 taxpayer, require the taxpayer to prepare and file with the
8 Department on a form prescribed by the Department within not
9 less than 60 days after receipt of the notice an annual
10 information return for the tax year specified in the notice.
11 Such annual return to the Department shall include a
12 statement of gross receipts as shown by the taxpayer's last
13 Federal income tax return. If the total receipts of the
14 business as reported in the Federal income tax return do not
15 agree with the gross receipts reported to the Department of
16 Revenue for the same period, the taxpayer shall attach to his
17 annual return a schedule showing a reconciliation of the 2
18 amounts and the reasons for the difference. The taxpayer's
19 annual return to the Department shall also disclose the cost
20 of goods sold by the taxpayer during the year covered by such
21 return, opening and closing inventories of such goods for
22 such year, cost of goods used from stock or taken from stock
23 and given away by the taxpayer during such year, pay roll
24 information of the taxpayer's business during such year and
25 any additional reasonable information which the Department
26 deems would be helpful in determining the accuracy of the
27 monthly, quarterly or annual returns filed by such taxpayer
28 as hereinbefore provided for in this Section.

29 If the annual information return required by this Section
30 is not filed when and as required, the taxpayer shall be
31 liable as follows:

32 (i) Until January 1, 1994, the taxpayer shall be
33 liable for a penalty equal to 1/6 of 1% of the tax due
34 from such taxpayer under this Act during the period to be

1 covered by the annual return for each month or fraction
2 of a month until such return is filed as required, the
3 penalty to be assessed and collected in the same manner
4 as any other penalty provided for in this Act.

5 (ii) On and after January 1, 1994, the taxpayer
6 shall be liable for a penalty as described in Section 3-4
7 of the Uniform Penalty and Interest Act.

8 The chief executive officer, proprietor, owner or highest
9 ranking manager shall sign the annual return to certify the
10 accuracy of the information contained therein. Any person
11 who willfully signs the annual return containing false or
12 inaccurate information shall be guilty of perjury and
13 punished accordingly. The annual return form prescribed by
14 the Department shall include a warning that the person
15 signing the return may be liable for perjury.

16 The foregoing portion of this Section concerning the
17 filing of an annual information return shall not apply to a
18 serviceman who is not required to file an income tax return
19 with the United States Government.

20 As soon as possible after the first day of each month,
21 upon certification of the Department of Revenue, the
22 Comptroller shall order transferred and the Treasurer shall
23 transfer from the General Revenue Fund to the Motor Fuel Tax
24 Fund an amount equal to 1.7% of 80% of the net revenue
25 realized under this Act for the second preceding month.
26 Beginning April 1, 2000, this transfer is no longer required
27 and shall not be made.

28 Net revenue realized for a month shall be the revenue
29 collected by the State pursuant to this Act, less the amount
30 paid out during that month as refunds to taxpayers for
31 overpayment of liability.

32 For greater simplicity of administration, it shall be
33 permissible for manufacturers, importers and wholesalers
34 whose products are sold by numerous servicemen in Illinois,

1 and who wish to do so, to assume the responsibility for
2 accounting and paying to the Department all tax accruing
3 under this Act with respect to such sales, if the servicemen
4 who are affected do not make written objection to the
5 Department to this arrangement.

6 (Source: P.A. 91-37, eff. 7-1-99; 91-51, eff. 6-30-99;
7 91-101, eff. 7-12-99; 91-541, eff. 8-13-99; 91-872, eff.
8 7-1-00; 92-12, eff. 7-1-01; 92-208, eff. 8-2-01; 92-492, eff.
9 1-1-02; revised 9-14-01.)

10 Section 5-24. The Retailers' Occupation Tax Act is
11 amended by changing Section 3 as follows:

12 (35 ILCS 120/3) (from Ch. 120, par. 442)

13 Sec. 3. Except as provided in this Section, on or before
14 the twentieth day of each calendar month, every person
15 engaged in the business of selling tangible personal property
16 at retail in this State during the preceding calendar month
17 shall file a return with the Department, stating:

- 18 1. The name of the seller;
- 19 2. His residence address and the address of his
20 principal place of business and the address of the
21 principal place of business (if that is a different
22 address) from which he engages in the business of selling
23 tangible personal property at retail in this State;
- 24 3. Total amount of receipts received by him during
25 the preceding calendar month or quarter, as the case may
26 be, from sales of tangible personal property, and from
27 services furnished, by him during such preceding calendar
28 month or quarter;
- 29 4. Total amount received by him during the
30 preceding calendar month or quarter on charge and time
31 sales of tangible personal property, and from services
32 furnished, by him prior to the month or quarter for which

1 the return is filed;

2 5. Deductions allowed by law;

3 6. Gross receipts which were received by him during
4 the preceding calendar month or quarter and upon the
5 basis of which the tax is imposed;

6 7. The amount of credit provided in Section 2d of
7 this Act;

8 8. The amount of tax due;

9 9. The signature of the taxpayer; and

10 10. Such other reasonable information as the
11 Department may require.

12 If a taxpayer fails to sign a return within 30 days after
13 the proper notice and demand for signature by the Department,
14 the return shall be considered valid and any amount shown to
15 be due on the return shall be deemed assessed.

16 Each return shall be accompanied by the statement of
17 prepaid tax issued pursuant to Section 2e for which credit is
18 claimed.

19 A retailer may accept a Manufacturer's Purchase Credit
20 certification from a purchaser in satisfaction of Use Tax as
21 provided in Section 3-85 of the Use Tax Act if the purchaser
22 provides the appropriate documentation as required by Section
23 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
24 certification, accepted by a retailer as provided in Section
25 3-85 of the Use Tax Act, may be used by that retailer to
26 satisfy Retailers' Occupation Tax liability in the amount
27 claimed in the certification, not to exceed 6.25% of the
28 receipts subject to tax from a qualifying purchase.

29 The Department may require returns to be filed on a
30 quarterly basis. If so required, a return for each calendar
31 quarter shall be filed on or before the twentieth day of the
32 calendar month following the end of such calendar quarter.
33 The taxpayer shall also file a return with the Department for
34 each of the first two months of each calendar quarter, on or

1 before the twentieth day of the following calendar month,
2 stating:

- 3 1. The name of the seller;
- 4 2. The address of the principal place of business
5 from which he engages in the business of selling tangible
6 personal property at retail in this State;
- 7 3. The total amount of taxable receipts received by
8 him during the preceding calendar month from sales of
9 tangible personal property by him during such preceding
10 calendar month, including receipts from charge and time
11 sales, but less all deductions allowed by law;
- 12 4. The amount of credit provided in Section 2d of
13 this Act;
- 14 5. The amount of tax due; and
- 15 6. Such other reasonable information as the
16 Department may require.

17 If a total amount of less than \$1 is payable, refundable
18 or creditable, such amount shall be disregarded if it is less
19 than 50 cents and shall be increased to \$1 if it is 50 cents
20 or more.

21 Beginning October 1, 1993, a taxpayer who has an average
22 monthly tax liability of \$150,000 or more shall make all
23 payments required by rules of the Department by electronic
24 funds transfer. Beginning October 1, 1994, a taxpayer who
25 has an average monthly tax liability of \$100,000 or more
26 shall make all payments required by rules of the Department
27 by electronic funds transfer. Beginning October 1, 1995, a
28 taxpayer who has an average monthly tax liability of \$50,000
29 or more shall make all payments required by rules of the
30 Department by electronic funds transfer. Beginning October
31 1, 2000, a taxpayer who has an annual tax liability of
32 \$200,000 or more shall make all payments required by rules of
33 the Department by electronic funds transfer. The term
34 "annual tax liability" shall be the sum of the taxpayer's

1 liabilities under this Act, and under all other State and
2 local occupation and use tax laws administered by the
3 Department, for the immediately preceding calendar year. The
4 term "average monthly tax liability" shall be the sum of the
5 taxpayer's liabilities under this Act, and under all other
6 State and local occupation and use tax laws administered by
7 the Department, for the immediately preceding calendar year
8 divided by 12. Beginning on October 1, 2002, a taxpayer who
9 has a tax liability in the amount set forth in subsection (b)
10 of Section 2505-210 of the Department of Revenue Law shall
11 make all payments required by rules of the Department by
12 electronic funds transfer.

13 Before August 1 of each year beginning in 1993, the
14 Department shall notify all taxpayers required to make
15 payments by electronic funds transfer. All taxpayers
16 required to make payments by electronic funds transfer shall
17 make those payments for a minimum of one year beginning on
18 October 1.

19 Any taxpayer not required to make payments by electronic
20 funds transfer may make payments by electronic funds transfer
21 with the permission of the Department.

22 All taxpayers required to make payment by electronic
23 funds transfer and any taxpayers authorized to voluntarily
24 make payments by electronic funds transfer shall make those
25 payments in the manner authorized by the Department.

26 The Department shall adopt such rules as are necessary to
27 effectuate a program of electronic funds transfer and the
28 requirements of this Section.

29 Any amount which is required to be shown or reported on
30 any return or other document under this Act shall, if such
31 amount is not a whole-dollar amount, be increased to the
32 nearest whole-dollar amount in any case where the fractional
33 part of a dollar is 50 cents or more, and decreased to the
34 nearest whole-dollar amount where the fractional part of a

1 dollar is less than 50 cents.

2 If the retailer is otherwise required to file a monthly
3 return and if the retailer's average monthly tax liability to
4 the Department does not exceed \$200, the Department may
5 authorize his returns to be filed on a quarter annual basis,
6 with the return for January, February and March of a given
7 year being due by April 20 of such year; with the return for
8 April, May and June of a given year being due by July 20 of
9 such year; with the return for July, August and September of
10 a given year being due by October 20 of such year, and with
11 the return for October, November and December of a given year
12 being due by January 20 of the following year.

13 If the retailer is otherwise required to file a monthly
14 or quarterly return and if the retailer's average monthly tax
15 liability with the Department does not exceed \$50, the
16 Department may authorize his returns to be filed on an annual
17 basis, with the return for a given year being due by January
18 20 of the following year.

19 Such quarter annual and annual returns, as to form and
20 substance, shall be subject to the same requirements as
21 monthly returns.

22 Notwithstanding any other provision in this Act
23 concerning the time within which a retailer may file his
24 return, in the case of any retailer who ceases to engage in a
25 kind of business which makes him responsible for filing
26 returns under this Act, such retailer shall file a final
27 return under this Act with the Department not more than one
28 month after discontinuing such business.

29 Where the same person has more than one business
30 registered with the Department under separate registrations
31 under this Act, such person may not file each return that is
32 due as a single return covering all such registered
33 businesses, but shall file separate returns for each such
34 registered business.

1 In addition, with respect to motor vehicles, watercraft,
2 aircraft, and trailers that are required to be registered
3 with an agency of this State, every retailer selling this
4 kind of tangible personal property shall file, with the
5 Department, upon a form to be prescribed and supplied by the
6 Department, a separate return for each such item of tangible
7 personal property which the retailer sells, except that if,
8 in the same transaction, (i) a retailer of aircraft,
9 watercraft, motor vehicles or trailers transfers more than
10 one aircraft, watercraft, motor vehicle or trailer to another
11 aircraft, watercraft, motor vehicle retailer or trailer
12 retailer for the purpose of resale or (ii) a retailer of
13 aircraft, watercraft, motor vehicles, or trailers transfers
14 more than one aircraft, watercraft, motor vehicle, or trailer
15 to a purchaser for use as a qualifying rolling stock as
16 provided in Section 2-5 of this Act, then that seller may
17 report the transfer of all aircraft, watercraft, motor
18 vehicles or trailers involved in that transaction to the
19 Department on the same uniform invoice-transaction reporting
20 return form. For purposes of this Section, "watercraft"
21 means a Class 2, Class 3, or Class 4 watercraft as defined in
22 Section 3-2 of the Boat Registration and Safety Act, a
23 personal watercraft, or any boat equipped with an inboard
24 motor.

25 Any retailer who sells only motor vehicles, watercraft,
26 aircraft, or trailers that are required to be registered with
27 an agency of this State, so that all retailers' occupation
28 tax liability is required to be reported, and is reported, on
29 such transaction reporting returns and who is not otherwise
30 required to file monthly or quarterly returns, need not file
31 monthly or quarterly returns. However, those retailers shall
32 be required to file returns on an annual basis.

33 The transaction reporting return, in the case of motor
34 vehicles or trailers that are required to be registered with

1 an agency of this State, shall be the same document as the
2 Uniform Invoice referred to in Section 5-402 of The Illinois
3 Vehicle Code and must show the name and address of the
4 seller; the name and address of the purchaser; the amount of
5 the selling price including the amount allowed by the
6 retailer for traded-in property, if any; the amount allowed
7 by the retailer for the traded-in tangible personal property,
8 if any, to the extent to which Section 1 of this Act allows
9 an exemption for the value of traded-in property; the balance
10 payable after deducting such trade-in allowance from the
11 total selling price; the amount of tax due from the retailer
12 with respect to such transaction; the amount of tax collected
13 from the purchaser by the retailer on such transaction (or
14 satisfactory evidence that such tax is not due in that
15 particular instance, if that is claimed to be the fact); the
16 place and date of the sale; a sufficient identification of
17 the property sold; such other information as is required in
18 Section 5-402 of The Illinois Vehicle Code, and such other
19 information as the Department may reasonably require.

20 The transaction reporting return in the case of
21 watercraft or aircraft must show the name and address of the
22 seller; the name and address of the purchaser; the amount of
23 the selling price including the amount allowed by the
24 retailer for traded-in property, if any; the amount allowed
25 by the retailer for the traded-in tangible personal property,
26 if any, to the extent to which Section 1 of this Act allows
27 an exemption for the value of traded-in property; the balance
28 payable after deducting such trade-in allowance from the
29 total selling price; the amount of tax due from the retailer
30 with respect to such transaction; the amount of tax collected
31 from the purchaser by the retailer on such transaction (or
32 satisfactory evidence that such tax is not due in that
33 particular instance, if that is claimed to be the fact); the
34 place and date of the sale, a sufficient identification of

1 the property sold, and such other information as the
2 Department may reasonably require.

3 Such transaction reporting return shall be filed not
4 later than 20 days after the day of delivery of the item that
5 is being sold, but may be filed by the retailer at any time
6 sooner than that if he chooses to do so. The transaction
7 reporting return and tax remittance or proof of exemption
8 from the Illinois use tax may be transmitted to the
9 Department by way of the State agency with which, or State
10 officer with whom the tangible personal property must be
11 titled or registered (if titling or registration is required)
12 if the Department and such agency or State officer determine
13 that this procedure will expedite the processing of
14 applications for title or registration.

15 With each such transaction reporting return, the retailer
16 shall remit the proper amount of tax due (or shall submit
17 satisfactory evidence that the sale is not taxable if that is
18 the case), to the Department or its agents, whereupon the
19 Department shall issue, in the purchaser's name, a use tax
20 receipt (or a certificate of exemption if the Department is
21 satisfied that the particular sale is tax exempt) which such
22 purchaser may submit to the agency with which, or State
23 officer with whom, he must title or register the tangible
24 personal property that is involved (if titling or
25 registration is required) in support of such purchaser's
26 application for an Illinois certificate or other evidence of
27 title or registration to such tangible personal property.

28 No retailer's failure or refusal to remit tax under this
29 Act precludes a user, who has paid the proper tax to the
30 retailer, from obtaining his certificate of title or other
31 evidence of title or registration (if titling or registration
32 is required) upon satisfying the Department that such user
33 has paid the proper tax (if tax is due) to the retailer. The
34 Department shall adopt appropriate rules to carry out the

1 mandate of this paragraph.

2 If the user who would otherwise pay tax to the retailer
3 wants the transaction reporting return filed and the payment
4 of the tax or proof of exemption made to the Department
5 before the retailer is willing to take these actions and such
6 user has not paid the tax to the retailer, such user may
7 certify to the fact of such delay by the retailer and may
8 (upon the Department being satisfied of the truth of such
9 certification) transmit the information required by the
10 transaction reporting return and the remittance for tax or
11 proof of exemption directly to the Department and obtain his
12 tax receipt or exemption determination, in which event the
13 transaction reporting return and tax remittance (if a tax
14 payment was required) shall be credited by the Department to
15 the proper retailer's account with the Department, but
16 without the 2.1% or 1.75% discount provided for in this
17 Section being allowed. When the user pays the tax directly
18 to the Department, he shall pay the tax in the same amount
19 and in the same form in which it would be remitted if the tax
20 had been remitted to the Department by the retailer.

21 Refunds made by the seller during the preceding return
22 period to purchasers, on account of tangible personal
23 property returned to the seller, shall be allowed as a
24 deduction under subdivision 5 of his monthly or quarterly
25 return, as the case may be, in case the seller had
26 theretofore included the receipts from the sale of such
27 tangible personal property in a return filed by him and had
28 paid the tax imposed by this Act with respect to such
29 receipts.

30 Where the seller is a corporation, the return filed on
31 behalf of such corporation shall be signed by the president,
32 vice-president, secretary or treasurer or by the properly
33 accredited agent of such corporation.

34 Where the seller is a limited liability company, the

1 return filed on behalf of the limited liability company shall
2 be signed by a manager, member, or properly accredited agent
3 of the limited liability company.

4 Except as provided in this Section, the retailer filing
5 the return under this Section shall, at the time of filing
6 such return, pay to the Department the amount of tax imposed
7 by this Act less a discount of 2.1% prior to January 1, 1990
8 and 1.75% on and after January 1, 1990, or \$5 per calendar
9 year, whichever is greater, which is allowed to reimburse the
10 retailer for the expenses incurred in keeping records,
11 preparing and filing returns, remitting the tax and supplying
12 data to the Department on request. Any prepayment made
13 pursuant to Section 2d of this Act shall be included in the
14 amount on which such 2.1% or 1.75% discount is computed. In
15 the case of retailers who report and pay the tax on a
16 transaction by transaction basis, as provided in this
17 Section, such discount shall be taken with each such tax
18 remittance instead of when such retailer files his periodic
19 return.

20 Before October 1, 2000, if the taxpayer's average monthly
21 tax liability to the Department under this Act, the Use Tax
22 Act, the Service Occupation Tax Act, and the Service Use Tax
23 Act, excluding any liability for prepaid sales tax to be
24 remitted in accordance with Section 2d of this Act, was
25 \$10,000 or more during the preceding 4 complete calendar
26 quarters, he shall file a return with the Department each
27 month by the 20th day of the month next following the month
28 during which such tax liability is incurred and shall make
29 payments to the Department on or before the 7th, 15th, 22nd
30 and last day of the month during which such liability is
31 incurred. On and after October 1, 2000, if the taxpayer's
32 average monthly tax liability to the Department under this
33 Act, the Use Tax Act, the Service Occupation Tax Act, and the
34 Service Use Tax Act, excluding any liability for prepaid

1 sales tax to be remitted in accordance with Section 2d of
2 this Act, was \$20,000 or more during the preceding 4 complete
3 calendar quarters, he shall file a return with the Department
4 each month by the 20th day of the month next following the
5 month during which such tax liability is incurred and shall
6 make payment to the Department on or before the 7th, 15th,
7 22nd and last day of the month during which such liability is
8 incurred. If the month during which such tax liability is
9 incurred began prior to January 1, 1985, each payment shall
10 be in an amount equal to 1/4 of the taxpayer's actual
11 liability for the month or an amount set by the Department
12 not to exceed 1/4 of the average monthly liability of the
13 taxpayer to the Department for the preceding 4 complete
14 calendar quarters (excluding the month of highest liability
15 and the month of lowest liability in such 4 quarter period).
16 If the month during which such tax liability is incurred
17 begins on or after January 1, 1985 and prior to January 1,
18 1987, each payment shall be in an amount equal to 22.5% of
19 the taxpayer's actual liability for the month or 27.5% of the
20 taxpayer's liability for the same calendar month of the
21 preceding year. If the month during which such tax liability
22 is incurred begins on or after January 1, 1987 and prior to
23 January 1, 1988, each payment shall be in an amount equal to
24 22.5% of the taxpayer's actual liability for the month or
25 26.25% of the taxpayer's liability for the same calendar
26 month of the preceding year. If the month during which such
27 tax liability is incurred begins on or after January 1, 1988,
28 and prior to January 1, 1989, or begins on or after January
29 1, 1996, each payment shall be in an amount equal to 22.5% of
30 the taxpayer's actual liability for the month or 25% of the
31 taxpayer's liability for the same calendar month of the
32 preceding year. If the month during which such tax liability
33 is incurred begins on or after January 1, 1989, and prior to
34 January 1, 1996, each payment shall be in an amount equal to

1 22.5% of the taxpayer's actual liability for the month or 25%
2 of the taxpayer's liability for the same calendar month of
3 the preceding year or 100% of the taxpayer's actual liability
4 for the quarter monthly reporting period. The amount of such
5 quarter monthly payments shall be credited against the final
6 tax liability of the taxpayer's return for that month.
7 Before October 1, 2000, once applicable, the requirement of
8 the making of quarter monthly payments to the Department by
9 taxpayers having an average monthly tax liability of \$10,000
10 or more as determined in the manner provided above shall
11 continue until such taxpayer's average monthly liability to
12 the Department during the preceding 4 complete calendar
13 quarters (excluding the month of highest liability and the
14 month of lowest liability) is less than \$9,000, or until such
15 taxpayer's average monthly liability to the Department as
16 computed for each calendar quarter of the 4 preceding
17 complete calendar quarter period is less than \$10,000.
18 However, if a taxpayer can show the Department that a
19 substantial change in the taxpayer's business has occurred
20 which causes the taxpayer to anticipate that his average
21 monthly tax liability for the reasonably foreseeable future
22 will fall below the \$10,000 threshold stated above, then such
23 taxpayer may petition the Department for a change in such
24 taxpayer's reporting status. On and after October 1, 2000,
25 once applicable, the requirement of the making of quarter
26 monthly payments to the Department by taxpayers having an
27 average monthly tax liability of \$20,000 or more as
28 determined in the manner provided above shall continue until
29 such taxpayer's average monthly liability to the Department
30 during the preceding 4 complete calendar quarters (excluding
31 the month of highest liability and the month of lowest
32 liability) is less than \$19,000 or until such taxpayer's
33 average monthly liability to the Department as computed for
34 each calendar quarter of the 4 preceding complete calendar

1 quarter period is less than \$20,000. However, if a taxpayer
2 can show the Department that a substantial change in the
3 taxpayer's business has occurred which causes the taxpayer to
4 anticipate that his average monthly tax liability for the
5 reasonably foreseeable future will fall below the \$20,000
6 threshold stated above, then such taxpayer may petition the
7 Department for a change in such taxpayer's reporting status.
8 The Department shall change such taxpayer's reporting status
9 unless it finds that such change is seasonal in nature and
10 not likely to be long term. If any such quarter monthly
11 payment is not paid at the time or in the amount required by
12 this Section, then the taxpayer shall be liable for penalties
13 and interest on the difference between the minimum amount due
14 as a payment and the amount of such quarter monthly payment
15 actually and timely paid, except insofar as the taxpayer has
16 previously made payments for that month to the Department in
17 excess of the minimum payments previously due as provided in
18 this Section. The Department shall make reasonable rules and
19 regulations to govern the quarter monthly payment amount and
20 quarter monthly payment dates for taxpayers who file on other
21 than a calendar monthly basis.

22 The provisions of this paragraph apply before October 1,
23 2001. Without regard to whether a taxpayer is required to
24 make quarter monthly payments as specified above, any
25 taxpayer who is required by Section 2d of this Act to collect
26 and remit prepaid taxes and has collected prepaid taxes which
27 average in excess of \$25,000 per month during the preceding 2
28 complete calendar quarters, shall file a return with the
29 Department as required by Section 2f and shall make payments
30 to the Department on or before the 7th, 15th, 22nd and last
31 day of the month during which such liability is incurred. If
32 the month during which such tax liability is incurred began
33 prior to the effective date of this amendatory Act of 1985,
34 each payment shall be in an amount not less than 22.5% of the

1 taxpayer's actual liability under Section 2d. If the month
2 during which such tax liability is incurred begins on or
3 after January 1, 1986, each payment shall be in an amount
4 equal to 22.5% of the taxpayer's actual liability for the
5 month or 27.5% of the taxpayer's liability for the same
6 calendar month of the preceding calendar year. If the month
7 during which such tax liability is incurred begins on or
8 after January 1, 1987, each payment shall be in an amount
9 equal to 22.5% of the taxpayer's actual liability for the
10 month or 26.25% of the taxpayer's liability for the same
11 calendar month of the preceding year. The amount of such
12 quarter monthly payments shall be credited against the final
13 tax liability of the taxpayer's return for that month filed
14 under this Section or Section 2f, as the case may be. Once
15 applicable, the requirement of the making of quarter monthly
16 payments to the Department pursuant to this paragraph shall
17 continue until such taxpayer's average monthly prepaid tax
18 collections during the preceding 2 complete calendar quarters
19 is \$25,000 or less. If any such quarter monthly payment is
20 not paid at the time or in the amount required, the taxpayer
21 shall be liable for penalties and interest on such
22 difference, except insofar as the taxpayer has previously
23 made payments for that month in excess of the minimum
24 payments previously due.

25 The provisions of this paragraph apply on and after
26 October 1, 2001. Without regard to whether a taxpayer is
27 required to make quarter monthly payments as specified above,
28 any taxpayer who is required by Section 2d of this Act to
29 collect and remit prepaid taxes and has collected prepaid
30 taxes that average in excess of \$20,000 per month during the
31 preceding 4 complete calendar quarters shall file a return
32 with the Department as required by Section 2f and shall make
33 payments to the Department on or before the 7th, 15th, 22nd
34 and last day of the month during which the liability is

1 incurred. Each payment shall be in an amount equal to 22.5%
2 of the taxpayer's actual liability for the month or 25% of
3 the taxpayer's liability for the same calendar month of the
4 preceding year. The amount of the quarter monthly payments
5 shall be credited against the final tax liability of the
6 taxpayer's return for that month filed under this Section or
7 Section 2f, as the case may be. Once applicable, the
8 requirement of the making of quarter monthly payments to the
9 Department pursuant to this paragraph shall continue until
10 the taxpayer's average monthly prepaid tax collections during
11 the preceding 4 complete calendar quarters (excluding the
12 month of highest liability and the month of lowest liability)
13 is less than \$19,000 or until such taxpayer's average monthly
14 liability to the Department as computed for each calendar
15 quarter of the 4 preceding complete calendar quarters is less
16 than \$20,000. If any such quarter monthly payment is not
17 paid at the time or in the amount required, the taxpayer
18 shall be liable for penalties and interest on such
19 difference, except insofar as the taxpayer has previously
20 made payments for that month in excess of the minimum
21 payments previously due.

22 If any payment provided for in this Section exceeds the
23 taxpayer's liabilities under this Act, the Use Tax Act, the
24 Service Occupation Tax Act and the Service Use Tax Act, as
25 shown on an original monthly return, the Department shall, if
26 requested by the taxpayer, issue to the taxpayer a credit
27 memorandum no later than 30 days after the date of payment.
28 The credit evidenced by such credit memorandum may be
29 assigned by the taxpayer to a similar taxpayer under this
30 Act, the Use Tax Act, the Service Occupation Tax Act or the
31 Service Use Tax Act, in accordance with reasonable rules and
32 regulations to be prescribed by the Department. If no such
33 request is made, the taxpayer may credit such excess payment
34 against tax liability subsequently to be remitted to the

1 Department under this Act, the Use Tax Act, the Service
2 Occupation Tax Act or the Service Use Tax Act, in accordance
3 with reasonable rules and regulations prescribed by the
4 Department. If the Department subsequently determined that
5 all or any part of the credit taken was not actually due to
6 the taxpayer, the taxpayer's 2.1% and 1.75% vendor's discount
7 shall be reduced by 2.1% or 1.75% of the difference between
8 the credit taken and that actually due, and that taxpayer
9 shall be liable for penalties and interest on such
10 difference.

11 If a retailer of motor fuel is entitled to a credit under
12 Section 2d of this Act which exceeds the taxpayer's liability
13 to the Department under this Act for the month which the
14 taxpayer is filing a return, the Department shall issue the
15 taxpayer a credit memorandum for the excess.

16 Beginning January 1, 1990, each month the Department
17 shall pay into the Local Government Tax Fund, a special fund
18 in the State treasury which is hereby created, the net
19 revenue realized for the preceding month from the 1% tax on
20 sales of food for human consumption which is to be consumed
21 off the premises where it is sold (other than alcoholic
22 beverages, soft drinks and food which has been prepared for
23 immediate consumption) and prescription and nonprescription
24 medicines, drugs, medical appliances and insulin, urine
25 testing materials, syringes and needles used by diabetics.

26 Beginning January 1, 1990, each month the Department
27 shall pay into the County and Mass Transit District Fund, a
28 special fund in the State treasury which is hereby created,
29 4% of the net revenue realized for the preceding month from
30 the 6.25% general rate.

31 Beginning August 1, 2000, each month the Department shall
32 pay into the County and Mass Transit District Fund 20% of the
33 net revenue realized for the preceding month from the 1.25%
34 rate on the selling price of motor fuel and gasohol.

1 Beginning January 1, 1990, each month the Department
 2 shall pay into the Local Government Tax Fund 16% of the net
 3 revenue realized for the preceding month from the 6.25%
 4 general rate on the selling price of tangible personal
 5 property.

6 Beginning August 1, 2000, each month the Department shall
 7 pay into the Local Government Tax Fund 80% of the net revenue
 8 realized for the preceding month from the 1.25% rate on the
 9 selling price of motor fuel and gasohol.

10 Of the remainder of the moneys received by the Department
 11 pursuant to this Act, (a) 1.75% thereof shall be paid into
 12 the Build Illinois Fund and (b) prior to July 1, 1989, 2.2%
 13 and on and after July 1, 1989, 3.8% thereof shall be paid
 14 into the Build Illinois Fund; provided, however, that if in
 15 any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%,
 16 as the case may be, of the moneys received by the Department
 17 and required to be paid into the Build Illinois Fund pursuant
 18 to this Act, Section 9 of the Use Tax Act, Section 9 of the
 19 Service Use Tax Act, and Section 9 of the Service Occupation
 20 Tax Act, such Acts being hereinafter called the "Tax Acts"
 21 and such aggregate of 2.2% or 3.8%, as the case may be, of
 22 moneys being hereinafter called the "Tax Act Amount", and (2)
 23 the amount transferred to the Build Illinois Fund from the
 24 State and Local Sales Tax Reform Fund shall be less than the
 25 Annual Specified Amount (as hereinafter defined), an amount
 26 equal to the difference shall be immediately paid into the
 27 Build Illinois Fund from other moneys received by the
 28 Department pursuant to the Tax Acts; the "Annual Specified
 29 Amount" means the amounts specified below for fiscal years
 30 1986 through 1993:

31 Fiscal Year	Annual Specified Amount
32 1986	\$54,800,000
33 1987	\$76,650,000
34 1988	\$80,480,000

1	1989	\$88,510,000
2	1990	\$115,330,000
3	1991	\$145,470,000
4	1992	\$182,730,000
5	1993	\$206,520,000;

6 and means the Certified Annual Debt Service Requirement (as
7 defined in Section 13 of the Build Illinois Bond Act) or the
8 Tax Act Amount, whichever is greater, for fiscal year 1994
9 and each fiscal year thereafter; and further provided, that
10 if on the last business day of any month the sum of (1) the
11 Tax Act Amount required to be deposited into the Build
12 Illinois Bond Account in the Build Illinois Fund during such
13 month and (2) the amount transferred to the Build Illinois
14 Fund from the State and Local Sales Tax Reform Fund shall
15 have been less than 1/12 of the Annual Specified Amount, an
16 amount equal to the difference shall be immediately paid into
17 the Build Illinois Fund from other moneys received by the
18 Department pursuant to the Tax Acts; and, further provided,
19 that in no event shall the payments required under the
20 preceding proviso result in aggregate payments into the Build
21 Illinois Fund pursuant to this clause (b) for any fiscal year
22 in excess of the greater of (i) the Tax Act Amount or (ii)
23 the Annual Specified Amount for such fiscal year. The
24 amounts payable into the Build Illinois Fund under clause (b)
25 of the first sentence in this paragraph shall be payable only
26 until such time as the aggregate amount on deposit under each
27 trust indenture securing Bonds issued and outstanding
28 pursuant to the Build Illinois Bond Act is sufficient, taking
29 into account any future investment income, to fully provide,
30 in accordance with such indenture, for the defeasance of or
31 the payment of the principal of, premium, if any, and
32 interest on the Bonds secured by such indenture and on any
33 Bonds expected to be issued thereafter and all fees and costs
34 payable with respect thereto, all as certified by the

1 Director of the Bureau of the Budget. If on the last
2 business day of any month in which Bonds are outstanding
3 pursuant to the Build Illinois Bond Act, the aggregate of
4 moneys deposited in the Build Illinois Bond Account in the
5 Build Illinois Fund in such month shall be less than the
6 amount required to be transferred in such month from the
7 Build Illinois Bond Account to the Build Illinois Bond
8 Retirement and Interest Fund pursuant to Section 13 of the
9 Build Illinois Bond Act, an amount equal to such deficiency
10 shall be immediately paid from other moneys received by the
11 Department pursuant to the Tax Acts to the Build Illinois
12 Fund; provided, however, that any amounts paid to the Build
13 Illinois Fund in any fiscal year pursuant to this sentence
14 shall be deemed to constitute payments pursuant to clause (b)
15 of the first sentence of this paragraph and shall reduce the
16 amount otherwise payable for such fiscal year pursuant to
17 that clause (b). The moneys received by the Department
18 pursuant to this Act and required to be deposited into the
19 Build Illinois Fund are subject to the pledge, claim and
20 charge set forth in Section 12 of the Build Illinois Bond
21 Act.

22 Subject to payment of amounts into the Build Illinois
23 Fund as provided in the preceding paragraph or in any
24 amendment thereto hereafter enacted, the following specified
25 monthly installment of the amount requested in the
26 certificate of the Chairman of the Metropolitan Pier and
27 Exposition Authority provided under Section 8.25f of the
28 State Finance Act, but not in excess of sums designated as
29 "Total Deposit", shall be deposited in the aggregate from
30 collections under Section 9 of the Use Tax Act, Section 9 of
31 the Service Use Tax Act, Section 9 of the Service Occupation
32 Tax Act, and Section 3 of the Retailers' Occupation Tax Act
33 into the McCormick Place Expansion Project Fund in the
34 specified fiscal years.

1	Fiscal Year	Total Deposit
2	1993	\$0
3	1994	53,000,000
4	1995	58,000,000
5	1996	61,000,000
6	1997	64,000,000
7	1998	68,000,000
8	1999	71,000,000
9	2000	75,000,000
10	2001	80,000,000
11	2002	93,000,000
12	2003	99,000,000
13	2004	103,000,000
14	2005	108,000,000
15	2006	113,000,000
16	2007	119,000,000
17	2008	126,000,000
18	2009	132,000,000
19	2010	139,000,000
20	2011	146,000,000
21	2012	153,000,000
22	2013	161,000,000
23	2014	170,000,000
24	2015	179,000,000
25	2016	189,000,000
26	2017	199,000,000
27	2018	210,000,000
28	2019	221,000,000
29	2020	233,000,000
30	2021	246,000,000
31	2022	260,000,000
32	2023 and	275,000,000
33	each fiscal year	
34	thereafter that bonds	

1 are outstanding under
 2 Section 13.2 of the
 3 Metropolitan Pier and
 4 Exposition Authority
 5 Act, but not after fiscal year 2042.

6 Beginning July 20, 1993 and in each month of each fiscal
 7 year thereafter, one-eighth of the amount requested in the
 8 certificate of the Chairman of the Metropolitan Pier and
 9 Exposition Authority for that fiscal year, less the amount
 10 deposited into the McCormick Place Expansion Project Fund by
 11 the State Treasurer in the respective month under subsection
 12 (g) of Section 13 of the Metropolitan Pier and Exposition
 13 Authority Act, plus cumulative deficiencies in the deposits
 14 required under this Section for previous months and years,
 15 shall be deposited into the McCormick Place Expansion Project
 16 Fund, until the full amount requested for the fiscal year,
 17 but not in excess of the amount specified above as "Total
 18 Deposit", has been deposited.

19 ~~Subject to payment of amounts into the Build Illinois~~
 20 ~~Fund and the McCormick Place Expansion Project Fund pursuant~~
 21 ~~to the preceding paragraphs or in any amendment thereto~~
 22 ~~hereafter enacted, each month the Department shall pay into~~
 23 ~~the Local Government Distributive Fund 0.4% of the net~~
 24 ~~revenue realized for the preceding month from the 5% general~~
 25 ~~rate or 0.4% of 80% of the net revenue realized for the~~
 26 ~~preceding month from the 6.25% general rate, as the case may~~
 27 ~~be, on the selling price of tangible personal property which~~
 28 ~~amount shall, subject to appropriation, be distributed as~~
 29 ~~provided in Section 2 of the State Revenue Sharing Act. No~~
 30 ~~payments or distributions pursuant to this paragraph shall be~~
 31 ~~made if the tax imposed by this Act on photoprocessing~~
 32 ~~products is declared unconstitutional, or if the proceeds~~
 33 ~~from such tax are unavailable for distribution because of~~
 34 ~~litigation.~~

1 Subject to payment of amounts into the Build Illinois
2 Fund and the McCormick Place Expansion Project Fund, ~~and the~~
3 ~~Local Government Distributive Fund~~ pursuant to the preceding
4 paragraphs or in any amendments thereto hereafter enacted,
5 beginning July 1, 1993, the Department shall each month pay
6 into the Illinois Tax Increment Fund 0.27% of 80% of the net
7 revenue realized for the preceding month from the 6.25%
8 general rate on the selling price of tangible personal
9 property.

10 Subject to payment of amounts into the Build Illinois
11 Fund and, the McCormick Place Expansion Project Fund, ~~and the~~
12 ~~Local Government Distributive Fund~~ pursuant to the preceding
13 paragraphs or in any amendments thereto hereafter enacted,
14 beginning with the receipt of the first report of taxes paid
15 by an eligible business and continuing for a 25-year period,
16 the Department shall each month pay into the Energy
17 Infrastructure Fund 80% of the net revenue realized from the
18 6.25% general rate on the selling price of Illinois-mined
19 coal that was sold to an eligible business. For purposes of
20 this paragraph, the term "eligible business" means a new
21 electric generating facility certified pursuant to Section
22 605-332 of the Department of Commerce and Community Affairs
23 Law of the Civil Administrative Code of Illinois.

24 Of the remainder of the moneys received by the Department
25 pursuant to this Act, 75% thereof shall be paid into the
26 State Treasury and 25% shall be reserved in a special account
27 and used only for the transfer to the Common School Fund as
28 part of the monthly transfer from the General Revenue Fund in
29 accordance with Section 8a of the State Finance Act.

30 The Department may, upon separate written notice to a
31 taxpayer, require the taxpayer to prepare and file with the
32 Department on a form prescribed by the Department within not
33 less than 60 days after receipt of the notice an annual
34 information return for the tax year specified in the notice.

1 Such annual return to the Department shall include a
2 statement of gross receipts as shown by the retailer's last
3 Federal income tax return. If the total receipts of the
4 business as reported in the Federal income tax return do not
5 agree with the gross receipts reported to the Department of
6 Revenue for the same period, the retailer shall attach to his
7 annual return a schedule showing a reconciliation of the 2
8 amounts and the reasons for the difference. The retailer's
9 annual return to the Department shall also disclose the cost
10 of goods sold by the retailer during the year covered by such
11 return, opening and closing inventories of such goods for
12 such year, costs of goods used from stock or taken from stock
13 and given away by the retailer during such year, payroll
14 information of the retailer's business during such year and
15 any additional reasonable information which the Department
16 deems would be helpful in determining the accuracy of the
17 monthly, quarterly or annual returns filed by such retailer
18 as provided for in this Section.

19 If the annual information return required by this Section
20 is not filed when and as required, the taxpayer shall be
21 liable as follows:

22 (i) Until January 1, 1994, the taxpayer shall be
23 liable for a penalty equal to 1/6 of 1% of the tax due
24 from such taxpayer under this Act during the period to be
25 covered by the annual return for each month or fraction
26 of a month until such return is filed as required, the
27 penalty to be assessed and collected in the same manner
28 as any other penalty provided for in this Act.

29 (ii) On and after January 1, 1994, the taxpayer
30 shall be liable for a penalty as described in Section 3-4
31 of the Uniform Penalty and Interest Act.

32 The chief executive officer, proprietor, owner or highest
33 ranking manager shall sign the annual return to certify the
34 accuracy of the information contained therein. Any person

1 who willfully signs the annual return containing false or
2 inaccurate information shall be guilty of perjury and
3 punished accordingly. The annual return form prescribed by
4 the Department shall include a warning that the person
5 signing the return may be liable for perjury.

6 The provisions of this Section concerning the filing of
7 an annual information return do not apply to a retailer who
8 is not required to file an income tax return with the United
9 States Government.

10 As soon as possible after the first day of each month,
11 upon certification of the Department of Revenue, the
12 Comptroller shall order transferred and the Treasurer shall
13 transfer from the General Revenue Fund to the Motor Fuel Tax
14 Fund an amount equal to 1.7% of 80% of the net revenue
15 realized under this Act for the second preceding month.
16 Beginning April 1, 2000, this transfer is no longer required
17 and shall not be made.

18 Net revenue realized for a month shall be the revenue
19 collected by the State pursuant to this Act, less the amount
20 paid out during that month as refunds to taxpayers for
21 overpayment of liability.

22 For greater simplicity of administration, manufacturers,
23 importers and wholesalers whose products are sold at retail
24 in Illinois by numerous retailers, and who wish to do so, may
25 assume the responsibility for accounting and paying to the
26 Department all tax accruing under this Act with respect to
27 such sales, if the retailers who are affected do not make
28 written objection to the Department to this arrangement.

29 Any person who promotes, organizes, provides retail
30 selling space for concessionaires or other types of sellers
31 at the Illinois State Fair, DuQuoin State Fair, county fairs,
32 local fairs, art shows, flea markets and similar exhibitions
33 or events, including any transient merchant as defined by
34 Section 2 of the Transient Merchant Act of 1987, is required

1 to file a report with the Department providing the name of
2 the merchant's business, the name of the person or persons
3 engaged in merchant's business, the permanent address and
4 Illinois Retailers Occupation Tax Registration Number of the
5 merchant, the dates and location of the event and other
6 reasonable information that the Department may require. The
7 report must be filed not later than the 20th day of the month
8 next following the month during which the event with retail
9 sales was held. Any person who fails to file a report
10 required by this Section commits a business offense and is
11 subject to a fine not to exceed \$250.

12 Any person engaged in the business of selling tangible
13 personal property at retail as a concessionaire or other type
14 of seller at the Illinois State Fair, county fairs, art
15 shows, flea markets and similar exhibitions or events, or any
16 transient merchants, as defined by Section 2 of the Transient
17 Merchant Act of 1987, may be required to make a daily report
18 of the amount of such sales to the Department and to make a
19 daily payment of the full amount of tax due. The Department
20 shall impose this requirement when it finds that there is a
21 significant risk of loss of revenue to the State at such an
22 exhibition or event. Such a finding shall be based on
23 evidence that a substantial number of concessionaires or
24 other sellers who are not residents of Illinois will be
25 engaging in the business of selling tangible personal
26 property at retail at the exhibition or event, or other
27 evidence of a significant risk of loss of revenue to the
28 State. The Department shall notify concessionaires and other
29 sellers affected by the imposition of this requirement. In
30 the absence of notification by the Department, the
31 concessionaires and other sellers shall file their returns as
32 otherwise required in this Section.

33 (Source: P.A. 91-37, eff. 7-1-99; 91-51, eff. 6-30-99;
34 91-101, eff. 7-12-99; 91-541, eff. 8-13-99; 91-872, eff.

1 7-1-00; 91-901, eff. 1-1-01; 92-12, eff. 7-1-01; 92-16, eff.
2 6-28-01; 92-208, eff. 8-2-01; 92-484, eff. 8-23-01; 92-492,
3 eff. 1-1-02; revised 9-14-01.)

4 Section 5-25. The Hotel Operators' Occupation Tax Act is
5 amended by changing Section 6 as follows:

6 (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

7 Sec. 6. Except as provided hereinafter in this Section,
8 on or before the last day of each calendar month, every
9 person engaged in the business of renting, leasing or letting
10 rooms in a hotel in this State during the preceding calendar
11 month shall file a return with the Department, stating:

- 12 1. The name of the operator;
- 13 2. His residence address and the address of his
14 principal place of business and the address of the
15 principal place of business (if that is a different
16 address) from which he engages in the business of
17 renting, leasing or letting rooms in a hotel in this
18 State;
- 19 3. Total amount of rental receipts received by him
20 during the preceding calendar month from renting, leasing
21 or letting rooms during such preceding calendar month;
- 22 4. Total amount of rental receipts received by him
23 during the preceding calendar month from renting, leasing
24 or letting rooms to permanent residents during such
25 preceding calendar month;
- 26 5. Total amount of other exclusions from gross
27 rental receipts allowed by this Act;
- 28 6. Gross rental receipts which were received by him
29 during the preceding calendar month and upon the basis of
30 which the tax is imposed;
- 31 7. The amount of tax due;
- 32 8. Such other reasonable information as the

1 Department may require.

2 If the operator's average monthly tax liability to the
3 Department does not exceed \$200, the Department may authorize
4 his returns to be filed on a quarter annual basis, with the
5 return for January, February and March of a given year being
6 due by April 30 of such year; with the return for April, May
7 and June of a given year being due by July 31 of such year;
8 with the return for July, August and September of a given
9 year being due by October 31 of such year, and with the
10 return for October, November and December of a given year
11 being due by January 31 of the following year.

12 If the operator's average monthly tax liability to the
13 Department does not exceed \$50, the Department may authorize
14 his returns to be filed on an annual basis, with the return
15 for a given year being due by January 31 of the following
16 year.

17 Such quarter annual and annual returns, as to form and
18 substance, shall be subject to the same requirements as
19 monthly returns.

20 Notwithstanding any other provision in this Act
21 concerning the time within which an operator may file his
22 return, in the case of any operator who ceases to engage in a
23 kind of business which makes him responsible for filing
24 returns under this Act, such operator shall file a final
25 return under this Act with the Department not more than 1
26 month after discontinuing such business.

27 Where the same person has more than 1 business registered
28 with the Department under separate registrations under this
29 Act, such person shall not file each return that is due as a
30 single return covering all such registered businesses, but
31 shall file separate returns for each such registered
32 business.

33 In his return, the operator shall determine the value of
34 any consideration other than money received by him in

1 connection with the renting, leasing or letting of rooms in
2 the course of his business and he shall include such value in
3 his return. Such determination shall be subject to review
4 and revision by the Department in the manner hereinafter
5 provided for the correction of returns.

6 Where the operator is a corporation, the return filed on
7 behalf of such corporation shall be signed by the president,
8 vice-president, secretary or treasurer or by the properly
9 accredited agent of such corporation.

10 The person filing the return herein provided for shall,
11 at the time of filing such return, pay to the Department the
12 amount of tax herein imposed. The operator filing the return
13 under this Section shall, at the time of filing such return,
14 pay to the Department the amount of tax imposed by this Act
15 less a discount of 2.1% or \$25 per calendar year, whichever
16 is greater, which is allowed to reimburse the operator for
17 the expenses incurred in keeping records, preparing and
18 filing returns, remitting the tax and supplying data to the
19 Department on request.

20 There shall be deposited in the Build Illinois Fund in
21 the State Treasury for each State fiscal year 40% of the
22 amount of total net proceeds from the tax imposed by
23 subsection (a) of Section 3. Of the remaining 60%, \$5,000,000
24 shall be deposited in the Illinois Sports Facilities Fund and
25 credited to the Subsidy Account each fiscal year by making
26 monthly deposits in the amount of 1/8 of \$5,000,000 plus
27 cumulative deficiencies in such deposits for prior months,
28 and an additional \$8,000,000 shall be deposited in the
29 Illinois Sports Facilities Fund and credited to the Advance
30 Account each fiscal year by making monthly deposits in the
31 amount of 1/8 of \$8,000,000 plus any cumulative deficiencies
32 in such deposits for prior months; provided, that for fiscal
33 years ending after June 30, 2001, the amount to be so
34 deposited into the Illinois Sports Facilities Fund and

1 credited to the Advance Account each fiscal year shall be
2 increased from \$8,000,000 to the then applicable Advance
3 Amount and the required monthly deposits beginning with July
4 2001 shall be in the amount of 1/8 of the then applicable
5 Advance Amount plus any cumulative deficiencies in those
6 deposits for prior months. (The deposits of the additional
7 \$8,000,000 or the then applicable Advance Amount, as
8 applicable, during each fiscal year shall be treated as
9 advances of funds to the Illinois Sports Facilities Authority
10 for its corporate purposes to the extent paid to the
11 Authority or its trustee and shall be repaid into the General
12 Revenue Fund in the State Treasury by the State Treasurer on
13 behalf of the Authority pursuant to Section 19 of the
14 Illinois Sports Facilities Authority Act, as amended. If in
15 any fiscal year the full amount of the then applicable
16 Advance Amount is not repaid into the General Revenue Fund,
17 then the deficiency shall be paid from the amount in the
18 Local Government Distributive Fund that would otherwise be
19 allocated to the City of Chicago under the State Revenue
20 Sharing Act.)

21 For purposes of the foregoing paragraph, the term
22 "Advance Amount" means, for fiscal year 2002, \$22,179,000,
23 and for subsequent fiscal years through fiscal year 2032,
24 105.615% of the Advance Amount for the immediately preceding
25 fiscal year, rounded up to the nearest \$1,000.

26 Of the remaining 60% of the amount of total net proceeds
27 from the tax imposed by subsection (a) of Section 3 after all
28 required deposits in the Illinois Sports Facilities Fund, the
29 amount equal to 8% of the net revenue realized from the Hotel
30 Operators' Occupation Tax Act plus an amount equal to 8% of
31 the net revenue realized from any tax imposed under Section
32 4.05 of the Chicago World's Fair-1992 Authority Act during
33 the preceding month shall be deposited in the Local Tourism
34 Fund each month for purposes authorized by Section 605-705 of

1 the Department of Commerce and Community Affairs Law (20 ILCS
2 605/605-705) in the Local Tourism Fund, and beginning August
3 1, 1999 the amount equal to 4.5% 6% of the net revenue
4 realized from the Hotel Operators' Occupation Tax Act during
5 the preceding month shall be deposited into the International
6 Tourism Fund for the purposes authorized in Section 46.6d of
7 the Civil Administrative Code of Illinois. "Net revenue
8 realized for a month" means the revenue collected by the
9 State under that Act during the previous month less the
10 amount paid out during that same month as refunds to
11 taxpayers for overpayment of liability under that Act.

12 After making all these deposits, all other proceeds of
13 the tax imposed under subsection (a) of Section 3 shall be
14 deposited in the General Revenue Fund in the State Treasury.
15 All moneys received by the Department from the additional tax
16 imposed under subsection (b) of Section 3 shall be deposited
17 into the Build Illinois Fund in the State Treasury.

18 The Department may, upon separate written notice to a
19 taxpayer, require the taxpayer to prepare and file with the
20 Department on a form prescribed by the Department within not
21 less than 60 days after receipt of the notice an annual
22 information return for the tax year specified in the notice.
23 Such annual return to the Department shall include a
24 statement of gross receipts as shown by the operator's last
25 State income tax return. If the total receipts of the
26 business as reported in the State income tax return do not
27 agree with the gross receipts reported to the Department for
28 the same period, the operator shall attach to his annual
29 information return a schedule showing a reconciliation of the
30 2 amounts and the reasons for the difference. The operator's
31 annual information return to the Department shall also
32 disclose pay roll information of the operator's business
33 during the year covered by such return and any additional
34 reasonable information which the Department deems would be

1 helpful in determining the accuracy of the monthly, quarterly
2 or annual tax returns by such operator as hereinbefore
3 provided for in this Section.

4 If the annual information return required by this Section
5 is not filed when and as required the taxpayer shall be
6 liable for a penalty in an amount determined in accordance
7 with Section 3-4 of the Uniform Penalty and Interest Act
8 until such return is filed as required, the penalty to be
9 assessed and collected in the same manner as any other
10 penalty provided for in this Act.

11 The chief executive officer, proprietor, owner or highest
12 ranking manager shall sign the annual return to certify the
13 accuracy of the information contained therein. Any person
14 who willfully signs the annual return containing false or
15 inaccurate information shall be guilty of perjury and
16 punished accordingly. The annual return form prescribed by
17 the Department shall include a warning that the person
18 signing the return may be liable for perjury.

19 The foregoing portion of this Section concerning the
20 filing of an annual information return shall not apply to an
21 operator who is not required to file an income tax return
22 with the United States Government.

23 (Source: P.A. 91-239, eff. 1-1-00; 91-604, eff. 8-16-99;
24 91-935, eff. 6-1-01; 92-16, eff. 6-28-01.)

25 Section 5-30. The Public Utilities Act is amended by
26 adding Section 2-203 as follows:

27 (220 ILCS 5/2-203 new)

28 Sec. 2-203. Public Utility Fund base maintenance
29 contribution. For each of the years 2003 through 2008, each
30 electric utility as defined in Section 16-102 of this Act
31 providing service to more than 12,500 customers in this State
32 on January 1, 1995 shall contribute annually a pro rata share

1 of a total amount of \$5,500,000 based upon the number of
2 kilowatt-hours delivered to retail customers within this
3 State by each such electric utility in the 12 months
4 preceding the year of contribution. On or before May 1 of
5 each year, the Illinois Commerce Commission shall determine
6 and notify the Illinois Department of Revenue of the pro rata
7 share owed by each electric utility based upon information
8 supplied annually to the Commission. On or before June 1 of
9 each year, the Department of Revenue shall send written
10 notification to each electric utility of the amount of pro
11 rata share they owe. These contributions shall be remitted to
12 the Department of Revenue no earlier than July 1 and no later
13 than July 31 of each year the contribution is due on a return
14 prescribed and furnished by the Department of Revenue showing
15 such information as the Department of Revenue may reasonably
16 require. The Department of Revenue shall place the funds
17 remitted under this Section in the Public Utility Fund in the
18 State treasury. The funds received pursuant to this Section
19 shall be subject to appropriation by the General Assembly. If
20 an electric utility does not remit its pro rata share to the
21 Department of Revenue, the Department of Revenue must inform
22 the Illinois Commerce Commission of such failure. The
23 Illinois Commerce Commission may then revoke the
24 certification of that electric utility. This Section is
25 repealed on January 1, 2009.

26 Section 5-35. The Riverboat Gambling Act is amended by
27 changing Sections 4 and 7 as follows:

28 (230 ILCS 10/4) (from Ch. 120, par. 2404)

29 Sec. 4. Definitions. As used in this Act:

30 (a) "Board" means the Illinois Gaming Board.

31 (b) "Occupational license" means a license issued by the
32 Board to a person or entity to perform an occupation which

1 the Board has identified as requiring a license to engage in
2 riverboat gambling in Illinois.

3 (c) "Gambling game" includes, but is not limited to,
4 baccarat, twenty-one, poker, craps, slot machine, video game
5 of chance, roulette wheel, klondike table, punchboard, faro
6 layout, keno layout, numbers ticket, push card, jar ticket,
7 or pull tab which is authorized by the Board as a wagering
8 device under this Act.

9 (d) "Riverboat" means a self-propelled excursion boat,
10 ~~or a permanently moored barge, or permanently moored barges~~
11 that are permanently fixed together to operate as one vessel,
12 on which lawful gambling is authorized and licensed as
13 provided in this Act.

14 (e) (Blank).

15 (f) "Dock" means the location where a riverboat moors
16 for the purpose of embarking passengers for and disembarking
17 passengers from the riverboat.

18 (g) "Gross receipts" means the total amount of money
19 exchanged for the purchase of chips, tokens or electronic
20 cards by riverboat patrons.

21 (h) "Adjusted gross receipts" means the gross receipts
22 less winnings paid to wagerers.

23 (i) "Cheat" means to alter the selection of criteria
24 which determine the result of a gambling game or the amount
25 or frequency of payment in a gambling game.

26 (j) "Department" means the Department of Revenue.

27 (k) "Gambling operation" means the conduct of authorized
28 gambling games upon a riverboat.

29 (Source: P.A. 91-40, eff. 6-25-99.)

30 (230 ILCS 10/7) (from Ch. 120, par. 2407)

31 Sec. 7. Owners Licenses.

32 (a) The Board shall issue owners licenses to persons,
33 firms or corporations which apply for such licenses upon

1 payment to the Board of the non-refundable license fee set by
2 the Board, upon payment of a \$25,000 license fee for the
3 first year of operation and a \$5,000 license fee for each
4 succeeding year and upon a determination by the Board that
5 the applicant is eligible for an owners license pursuant to
6 this Act and the rules of the Board. A person, firm or
7 corporation is ineligible to receive an owners license if:

8 (1) the person has been convicted of a felony under
9 the laws of this State, any other state, or the United
10 States;

11 (2) the person has been convicted of any violation
12 of Article 28 of the Criminal Code of 1961, or
13 substantially similar laws of any other jurisdiction;

14 (3) the person has submitted an application for a
15 license under this Act which contains false information;

16 (4) the person is a member of the Board;

17 (5) a person defined in (1), (2), (3) or (4) is an
18 officer, director or managerial employee of the firm or
19 corporation;

20 (6) the firm or corporation employs a person
21 defined in (1), (2), (3) or (4) who participates in the
22 management or operation of gambling operations authorized
23 under this Act;

24 (7) (blank); or

25 (8) a license of the person, firm or corporation
26 issued under this Act, or a license to own or operate
27 gambling facilities in any other jurisdiction, has been
28 revoked.

29 (b) In determining whether to grant an owners license to
30 an applicant, the Board shall consider:

31 (1) the character, reputation, experience and
32 financial integrity of the applicants and of any other or
33 separate person that either:

34 (A) controls, directly or indirectly, such

1 applicant, or

2 (B) is controlled, directly or indirectly, by
3 such applicant or by a person which controls,
4 directly or indirectly, such applicant;

5 (2) the facilities or proposed facilities for the
6 conduct of riverboat gambling;

7 (3) the highest prospective total revenue to be
8 derived by the State from the conduct of riverboat
9 gambling;

10 (4) the good faith affirmative action plan of each
11 applicant to recruit, train and upgrade minorities in all
12 employment classifications;

13 (5) the financial ability of the applicant to
14 purchase and maintain adequate liability and casualty
15 insurance;

16 (6) whether the applicant has adequate
17 capitalization to provide and maintain, for the duration
18 of a license, a riverboat; and

19 (7) the extent to which the applicant exceeds or
20 meets other standards for the issuance of an owners
21 license which the Board may adopt by rule.

22 (c) Each owners license shall specify the place where
23 riverboats shall operate and dock.

24 (d) Each applicant shall submit with his application, on
25 forms provided by the Board, 2 sets of his fingerprints.

26 (e) The Board may issue up to 10 licenses authorizing
27 the holders of such licenses to own riverboats. In the
28 application for an owners license, the applicant shall state
29 the dock at which the riverboat is based and the water on
30 which the riverboat will be located. The Board shall issue 5
31 licenses to become effective not earlier than January 1,
32 1991. Three of such licenses shall authorize riverboat
33 gambling on the Mississippi River, one of which shall
34 authorize riverboat gambling from a home dock in the city of

1 East St. Louis, and one of which shall authorize riverboat
2 gambling on the Mississippi River or in a municipality that
3 (1) borders on the Mississippi River or is within 5 miles of
4 the city limits of a municipality that borders on the
5 Mississippi River and (2) on the effective date of this
6 amendatory Act of the 92nd General Assembly has a riverboat
7 conducting riverboat gambling operations pursuant to a
8 license issued under this Act. One other license shall
9 authorize riverboat gambling on the Illinois River south of
10 Marshall County. The Board shall issue one ± additional
11 license to become effective not earlier than March 1, 1992,
12 which shall authorize riverboat gambling on the Des Plaines
13 River in Will County. The Board may issue 4 additional
14 licenses to become effective not earlier than March 1, 1992.
15 In determining the water upon which riverboats will operate,
16 the Board shall consider the economic benefit which riverboat
17 gambling confers on the State, and shall seek to assure that
18 all regions of the State share in the economic benefits of
19 riverboat gambling.

20 In granting all licenses, the Board may give favorable
21 consideration to economically depressed areas of the State,
22 to applicants presenting plans which provide for significant
23 economic development over a large geographic area, and to
24 applicants who currently operate non-gambling riverboats in
25 Illinois. The Board shall review all applications for owners
26 licenses, and shall inform each applicant of the Board's
27 decision.

28 The Board may revoke the owners license of a licensee
29 which fails to begin conducting gambling within 15 months of
30 receipt of the Board's approval of the application if the
31 Board determines that license revocation is in the best
32 interests of the State.

33 (f) The first 10 owners licenses issued under this Act
34 shall permit the holder to own up to 2 riverboats and

1 equipment thereon for a period of 3 years after the effective
2 date of the license. Holders of the first 10 owners licenses
3 must pay the annual license fee for each of the 3 years
4 during which they are authorized to own riverboats.

5 (g) Upon the termination, expiration, or revocation of
6 each of the first 10 licenses, which shall be issued for a 3
7 year period, all licenses are renewable annually upon payment
8 of the fee and a determination by the Board that the licensee
9 continues to meet all of the requirements of this Act and the
10 Board's rules. However, for licenses renewed on or after May
11 1, 1998, renewal shall be for a period of 4 years, unless the
12 Board sets a shorter period.

13 (h) An owners license shall entitle the licensee to own
14 up to 2 riverboats. A licensee shall limit the number of
15 gambling participants to 1,200 for any such owners license. A
16 licensee may operate both of its riverboats concurrently,
17 provided that the total number of gambling participants on
18 both riverboats does not exceed 1,200. Riverboats licensed to
19 operate on the Mississippi River and the Illinois River south
20 of Marshall County shall have an authorized capacity of at
21 least 500 persons. Any other riverboat licensed under this
22 Act shall have an authorized capacity of at least 400
23 persons.

24 (i) A licensed owner is authorized to apply to the Board
25 for and, if approved therefor, to receive all licenses from
26 the Board necessary for the operation of a riverboat,
27 including a liquor license, a license to prepare and serve
28 food for human consumption, and other necessary licenses.
29 All use, occupation and excise taxes which apply to the sale
30 of food and beverages in this State and all taxes imposed on
31 the sale or use of tangible personal property apply to such
32 sales aboard the riverboat.

33 (j) The Board may issue a license authorizing a
34 riverboat to dock in a municipality or approve a relocation

1 under Section 11.2 only if, prior to the issuance of the
2 license or approval, the governing body of the municipality
3 in which the riverboat will dock has by a majority vote
4 approved the docking of riverboats in the municipality. The
5 Board may issue a license authorizing a riverboat to dock in
6 areas of a county outside any municipality or approve a
7 relocation under Section 11.2 only if, prior to the issuance
8 of the license or approval, the governing body of the county
9 has by a majority vote approved of the docking of riverboats
10 within such areas.

11 (Source: P.A. 91-40, eff. 6-25-99.)

12 Section 5-40. The Unified Code of Corrections is
13 amended by changing Section 5-4-3 as follows:

14 (730 ILCS 5/5-4-3) (from Ch. 38, par. 1005-4-3)

15 Sec. 5-4-3. Persons convicted of, or found delinquent
16 for, qualifying offenses or institutionalized as sexually
17 dangerous; blood specimens; genetic marker groups.

18 (a) Any person convicted of, found guilty under the
19 Juvenile Court Act of 1987 for, or who received a disposition
20 of court supervision for, a qualifying offense or attempt of
21 a qualifying offense, or institutionalized as a sexually
22 dangerous person under the Sexually Dangerous Persons Act, or
23 committed as a sexually violent person under the Sexually
24 Violent Persons Commitment Act shall, regardless of the
25 sentence or disposition imposed, be required to submit
26 specimens of blood to the Illinois Department of State Police
27 in accordance with the provisions of this Section, provided
28 such person is:

29 (1) convicted of a qualifying offense or attempt of
30 a qualifying offense on or after the effective date of
31 this amendatory Act of 1989, and sentenced to a term of
32 imprisonment, periodic imprisonment, fine, probation,

1 conditional discharge or any other form of sentence, or
2 given a disposition of court supervision for the offense,
3 or

4 (1.5) found guilty or given supervision under the
5 Juvenile Court Act of 1987 for a qualifying offense or
6 attempt of a qualifying offense on or after the effective
7 date of this amendatory Act of 1996, or

8 (2) ordered institutionalized as a sexually
9 dangerous person on or after the effective date of this
10 amendatory Act of 1989, or

11 (3) convicted of a qualifying offense or attempt of
12 a qualifying offense before the effective date of this
13 amendatory Act of 1989 and is presently confined as a
14 result of such conviction in any State correctional
15 facility or county jail or is presently serving a
16 sentence of probation, conditional discharge or periodic
17 imprisonment as a result of such conviction, or

18 (4) presently institutionalized as a sexually
19 dangerous person or presently institutionalized as a
20 person found guilty but mentally ill of a sexual offense
21 or attempt to commit a sexual offense; or

22 (4.5) ordered committed as a sexually violent
23 person on or after the effective date of the Sexually
24 Violent Persons Commitment Act; or

25 (5) seeking transfer to or residency in Illinois
26 under Sections 3-3-11 through 3-3-11.5 of the Unified
27 Code of Corrections (Interstate Compact for the
28 Supervision of Parolees and Probationers) or the
29 Interstate Agreements on Sexually Dangerous Persons Act.

30 (a-5) Any person who was otherwise convicted of or
31 received a disposition of court supervision for any other
32 offense under the Criminal Code of 1961 or any offense
33 classified as a felony under Illinois law or who was found
34 guilty or given supervision for such a violation under the

1 Juvenile Court Act of 1987, may, regardless of the sentence
2 imposed, be required by an order of the court to submit
3 specimens of blood to the Illinois Department of State Police
4 in accordance with the provisions of this Section.

5 (b) Any person required by paragraphs (a)(1), (a)(1.5),
6 (a)(2), and (a-5) to provide specimens of blood shall provide
7 specimens of blood within 45 days after sentencing or
8 disposition at a collection site designated by the Illinois
9 Department of State Police.

10 (c) Any person required by paragraphs (a)(3), (a)(4),
11 and (a)(4.5) to provide specimens of blood shall be required
12 to provide such samples prior to final discharge, parole, or
13 release at a collection site designated by the Illinois
14 Department of State Police.

15 (c-5) Any person required by paragraph (a)(5) to provide
16 specimens of blood shall, where feasible, be required to
17 provide the specimens before being accepted for conditioned
18 residency in Illinois under the interstate compact or
19 agreement, but no later than 45 days after arrival in this
20 State.

21 (d) The Illinois Department of State Police shall
22 provide all equipment and instructions necessary for the
23 collection of blood samples. The collection of samples shall
24 be performed in a medically approved manner. Only a
25 physician authorized to practice medicine, a registered nurse
26 or other qualified person trained in venipuncture may
27 withdraw blood for the purposes of this Act. The samples
28 shall thereafter be forwarded to the Illinois Department of
29 State Police, Division of Forensic Services, for analysis and
30 categorizing into genetic marker groupings.

31 (d-5) To the extent that funds are available, the
32 Illinois Department of State Police shall contract with
33 qualified personnel and certified laboratories for the
34 collection, analysis, and categorization of known samples.

1 (e) The genetic marker groupings shall be maintained by
2 the Illinois Department of State Police, Division of Forensic
3 Services.

4 (f) The genetic marker grouping analysis information
5 obtained pursuant to this Act shall be confidential and shall
6 be released only to peace officers of the United States, of
7 other states or territories, of the insular possessions of
8 the United States, of foreign countries duly authorized to
9 receive the same, to all peace officers of the State of
10 Illinois and to all prosecutorial agencies. Notwithstanding
11 any other statutory provision to the contrary, all
12 information obtained under this Section shall be maintained
13 in a single State data base, which may be uploaded into a
14 national database, and may not be subject to expungement.

15 (g) For the purposes of this Section, "qualifying
16 offense" means any of the following:

17 (1) Any violation or inchoate violation of Section
18 11-6, 11-9.1, 11-11, 11-15.1, 11-17.1, 11-18.1, 11-19.1,
19 11-19.2, 11-20.1, 12-13, 12-14, 12-14.1, 12-15, 12-16, or
20 12-33 of the Criminal Code of 1961, or

21 (1.1) Any violation or inchoate violation of
22 Section 9-1, 9-2, 10-1, 10-2, 12-11, 12-11.1, 18-1, 18-2,
23 18-3, 18-4, 19-1, or 19-2 of the Criminal Code of 1961
24 for which persons are convicted on or after July 1, 2001,
25 or

26 (2) Any former statute of this State which defined
27 a felony sexual offense, or

28 (3) Any violation of paragraph (10) of subsection
29 (b) of Section 10-5 of the Criminal Code of 1961 when the
30 sentencing court, upon a motion by the State's Attorney
31 or Attorney General, makes a finding that the child
32 luring involved an intent to commit sexual penetration or
33 sexual conduct as defined in Section 12-12 of the
34 Criminal Code of 1961, or

1 (4) Any violation or inchoate violation of Section
2 9-3.1, 11-9.3, 12-3.3, 12-4.2, 12-4.3, 12-7.3, 12-7.4,
3 18-5, 19-3, 20-1.1, or 20.5-5 of the Criminal Code of
4 1961.

5 (g-5) The Department of State Police is not required to
6 provide equipment to collect or to accept or process blood
7 specimens from individuals convicted of any offense listed in
8 paragraph (1.1) or (4) of subsection (g), until acquisition
9 of the resources necessary to process such blood specimens,
10 or in the case of paragraph (1.1) of subsection (g) until
11 July 1, 2003, whichever is earlier.

12 Upon acquisition of necessary resources, including an
13 appropriation for the purpose of implementing this amendatory
14 Act of the 91st General Assembly, but in the case of
15 paragraph (1.1) of subsection (g) no later than July 1, 2003,
16 the Department of State Police shall notify the Department of
17 Corrections, the Administrative Office of the Illinois
18 Courts, and any other entity deemed appropriate by the
19 Department of State Police, to begin blood specimen
20 collection from individuals convicted of offenses enumerated
21 in paragraphs (1.1) and (4) of subsection (g) that the
22 Department is prepared to provide collection equipment and
23 receive and process blood specimens from individuals
24 convicted of offenses enumerated in paragraph (1.1) of
25 subsection (g).

26 Until the Department of State Police provides
27 notification, designated collection agencies are not required
28 to collect blood specimen from individuals convicted of
29 offenses enumerated in paragraphs (1.1) and (4) of subsection
30 (g).

31 (h) The Illinois Department of State Police shall be the
32 State central repository for all genetic marker grouping
33 analysis information obtained pursuant to this Act. The
34 Illinois Department of State Police may promulgate rules for

1 the form and manner of the collection of blood samples and
2 other procedures for the operation of this Act. The
3 provisions of the Administrative Review Law shall apply to
4 all actions taken under the rules so promulgated.

5 (i) A person required to provide a blood specimen shall
6 cooperate with the collection of the specimen and any
7 deliberate act by that person intended to impede, delay or
8 stop the collection of the blood specimen is a Class A
9 misdemeanor.

10 (j) Any person required by subsection (a) to submit
11 specimens of blood to the Illinois Department of State Police
12 for analysis and categorization into genetic marker grouping,
13 in addition to any other disposition, penalty, or fine
14 imposed, shall pay an analysis fee of \$500. Upon verified
15 petition of the person, the court may suspend payment of all
16 or part of the fee if it finds that the person does not have
17 the ability to pay the fee.

18 (k) All analysis and categorization fees provided for by
19 subsection (j) shall be regulated as follows:

20 (1) The State Offender DNA Identification System
21 Fund is hereby created as a special fund in the State
22 Treasury.

23 (2) All fees shall be collected by the clerk of the
24 court and forwarded to the State Offender DNA
25 Identification System Fund for deposit. The clerk of the
26 circuit court may retain the amount of \$10 from each
27 collected analysis fee to offset administrative costs
28 incurred in carrying out the clerk's responsibilities
29 under this Section.

30 (3) Fees deposited into the State Offender DNA
31 Identification System Fund shall be used by Illinois
32 State Police crime laboratories as designated by the
33 Director of State Police. These funds shall be in
34 addition to any allocations made pursuant to existing

1 laws and shall be designated for the exclusive use of
2 State crime laboratories. These uses may include, but
3 are not limited to, the following:

4 (A) Costs incurred in providing analysis and
5 genetic marker categorization as required by
6 subsection (d).

7 (B) Costs incurred in maintaining genetic
8 marker groupings as required by subsection (e).

9 (C) Costs incurred in the purchase and
10 maintenance of equipment for use in performing
11 analyses.

12 (D) Costs incurred in continuing research and
13 development of new techniques for analysis and
14 genetic marker categorization.

15 (E) Costs incurred in continuing education,
16 training, and professional development of forensic
17 scientists regularly employed by these laboratories.

18 (1) The failure of a person to provide a specimen, or of
19 any person or agency to collect a specimen, within the 45 day
20 period shall in no way alter the obligation of the person to
21 submit such specimen, or the authority of the Illinois
22 Department of State Police or persons designated by the
23 Department to collect the specimen, or the authority of the
24 Illinois Department of State Police to accept, analyze and
25 maintain the specimen or to maintain or upload results of
26 genetic marker grouping analysis information into a State or
27 national database.

28 (Source: P.A. 91-528, eff. 1-1-00; 92-16, eff. 6-28-01;
29 92-40, eff. 6-29-01.)

30 Article 10

31 Section 10-2. The Illinois Promotion Act is amended by
32 changing Section 4b as follows:

1 (20 ILCS 665/4b)

2 Sec. 4b. Coordinating Committee. There is created a
3 Coordinating Committee of State agencies involved with
4 tourism in the State of Illinois. The Committee shall
5 consist of the Director of Commerce and Community Affairs as
6 chairman, the Lieutenant Governor, the Secretary of
7 Transportation or his or her designee, and the head executive
8 officer or his or her designee of the following: the Lincoln
9 Presidential Library ~~Historic--Preservation--Agency~~; the
10 Department of Natural Resources; the Department of
11 Agriculture; the Illinois Arts Council; the Illinois
12 Community College Board; the Board of Higher Education; and
13 the Grape and Wine Resources Council. The Committee shall
14 also include 4 members of the Illinois General Assembly, one
15 of whom shall be named by the Speaker of the House of
16 Representatives, one of whom shall be named by the Minority
17 Leader of the House of Representatives, one of whom shall
18 be named by the President of the Senate, and one of whom
19 shall be named by the Minority Leader of the Senate. The
20 Committee shall meet at least quarterly and at other times as
21 called by the chair. The Committee shall coordinate the
22 promotion and development of tourism activities throughout
23 State government.

24 (Source: P.A. 91-473, eff. 1-1-00.)

25 Section 10-4. The Military Code of Illinois is amended
26 by changing Section 25.5 as follows:

27 (20 ILCS 1805/25.5)

28 (Section scheduled to be repealed on January 1, 2003)

29 Sec. 25.5. Illinois Military Flags Commission.

30 (a) The Illinois Military Flags Commission is
31 established for the purpose of assisting the Adjutant General
32 with his or her responsibilities under Section 25 of this

1 Code. The Commission shall advise the Adjutant General on
2 how to best collect, preserve, and present or display to the
3 public the colors, flags, guidons, and military trophies of
4 war belonging to the State in order to disseminate
5 information relating to the history of the Illinois National
6 Guard.

7 (b) The Commission consists of 15 members: the Adjutant
8 General, the Director of the Lincoln Presidential Library
9 State--Historian, the Director of the Illinois State Museum,
10 and the Director of the Historic Preservation Agency, all ex
11 officio; 4 members of the General Assembly, one of whom shall
12 be appointed by the President of the Senate, one by the
13 Minority Leader of the Senate, one by the Speaker of the
14 House of Representatives, and one by the Minority Leader of
15 the House of Representatives; and 7 residents of the State
16 appointed by the Governor. When appointing members to the
17 Commission, the Governor must endeavor to appoint persons in
18 a manner to maintain as regionally diverse a membership as
19 possible. Persons appointed to the Commission should provide
20 it with experience in areas such as, but not limited to,
21 knowledge of military history, particularly of the American
22 Civil War, and the education of citizens. Any vacancy in the
23 Commission shall be filled by an appointment in the same
24 manner as the original appointment. Members of the Commission
25 shall serve without compensation, but shall be reimbursed for
26 their reasonable expenses incurred in the performance of
27 their duties.

28 (c) This Section is repealed on January 1, 2003.

29 (Source: P.A. 91-813, eff. 6-13-00.)

30 Section 10-5. The Historic Preservation Agency Act is
31 amended by changing Sections 2, 4, 5, 5.1, 6, 11, 12, 13, 14,
32 15, 16, and 17, and by adding Sections 30, 31, 32, 33, and 34
33 as follows:

1 (20 ILCS 3405/2) (from Ch. 127, par. 2702)

2 Sec. 2. For the purposes of this Act: (a) "Agency" means
3 the Historic Preservation Agency; (b) "Board" means the Board
4 of Trustees of the Historic Preservation Agency; and (c)
5 "Director" means the Director of Historic Sites and
6 Preservation; (d) "Advisory Board" means the Advisory Board
7 of the Lincoln Presidential Library and Museum; (e) "Lincoln
8 Presidential Library" means the Abraham Lincoln Presidential
9 Library and Museum; (f) "Library Director" means the Director
10 of the Lincoln Presidential Library; and (g) "Historic Sites
11 and Preservation Division" means that part of the Agency that
12 is headed by the Director of Historic Sites and Preservation.
13 (Source: P.A. 84-25.)

14 (20 ILCS 3405/4) (from Ch. 127, par. 2704)

15 Sec. 4. The Board shall be responsible for setting and
16 determining policy for the Agency. The Agency shall consist
17 of: (1) an Abraham Lincoln Presidential Library and Museum
18 and (2) a Historic Sites and Preservation Division. Except
19 as otherwise provided in this Act, any reference in any other
20 Act to the Historic Preservation Agency shall be deemed to be
21 a reference to the Historic Sites and Preservation Division
22 and any reference to the Director of Historic Preservation
23 shall be deemed to be a reference to the Director of Historic
24 Sites and Preservation, unless the context clearly indicates
25 otherwise. a-Historical-Library-Division, which shall be the
26 successor to the Illinois State Historical Library and such
27 other Divisions as the Board shall designate.

28 The Board shall appoint a chief executive officer of the
29 Agency who shall be known as the Director of Historic Sites
30 and Preservation. The Director shall serve at the pleasure
31 of the Board. The Director shall, subject to applicable
32 provisions of law, execute the powers and discharge the
33 duties vested in the Historic Sites and Preservation Division

1 of the Agency by law and implement the policies set by the
 2 Board. The Director shall manage the Historic Sites and
 3 Preservation Division Divisions of the Agency. The Director,
 4 with the concurrence of the Board, shall appoint Division
 5 Chiefs and the Deputy Director of the Historic Sites and
 6 Preservation Division of the Agency. Subject to concurrence
 7 by the Board, the Director shall appoint such other employees
 8 of the Historic Sites and Preservation Division of the Agency
 9 as he or she deems appropriate and shall fix the compensation
 10 of such Division Chiefs, the Deputy Director and other
 11 employees. The Board shall appoint the Illinois State
 12 Historian, who shall provide historical expertise, support,
 13 and service to all divisions of the Historic Preservation
 14 Agency. The State Historian is the State's authority on
 15 Abraham Lincoln and the history of Illinois.

16 (Source: P.A. 84-25.)

17 (20 ILCS 3405/5) (from Ch. 127, par. 2705)

18 Sec. 5. The rights, powers and duties vested by law in
 19 the State Historical Library or any office, division or
 20 bureau thereof by the Historical Sites Listing Act following
 21 named Acts and all rights, powers, and duties incidental
 22 thereto, are transferred to the Historic Sites and
 23 Preservation Division of the Historic Preservation Agency, on
 24 the effective date of this Act:

25 a.---"An Act to establish the Illinois Historical Library,
 26 and to provide for its care and maintenance, and to make
 27 appropriations therefor", approved May 25, 1889, as amended.

28 b.---"An Act to provide for the better preservation of
 29 official documents and records of historical interest",
 30 approved June 9, 1897, as amended.

31 c.---"An Act in relation to the listing and marking of
 32 State historic sites", approved August 4, 1971, as amended.

33 (Source: P.A. 84-25.)

1 (20 ILCS 3405/5.1) (from Ch. 127, par. 2705.1)

2 Sec. 5.1. The powers, duties and authority granted to
3 the Department of Conservation pursuant to the provisions of
4 Section 63a21.2 of the Civil Administrative Code of Illinois
5 (renumbered; now Section 805-315 of the Department of Natural
6 Resources (Conservation) Law, 20 ILCS 805/805-315) to offer a
7 cash incentive to a qualified bidder for the development,
8 construction and supervision of a concession complex at
9 Lincoln's New Salem State Park are transferred to the
10 Historic Sites and Preservation Division of the Historic
11 Preservation Agency.

12 (Source: P.A. 91-239, eff. 1-1-00.)

13 (20 ILCS 3405/6) (from Ch. 127, par. 2706)

14 Sec. 6. Jurisdiction. The Historic Sites and
15 Preservation Division of the Agency shall have jurisdiction
16 over the following described areas which are hereby
17 designated as State Historic Sites, State Memorials, and
18 Miscellaneous Properties:

19 State Historic Sites

20 Bishop Hill State Historic Site, Henry County;

21 Black Hawk State Historic Site, Rock Island County;

22 Bryant Cottage State Historic Site, Piatt County;

23 Buel House, Pope County;

24 Cahokia Courthouse State Historic Site, St. Clair County;

25 Cahokia Mounds State Historic Site, in Madison and St.

26 Clair Counties (however, the Illinois State Museum

27 shall act as curator of artifacts pursuant to the

28 provisions of the Archaeological and Paleontological

29 Resources Protection Act);

30 Dana-Thomas House State Historic Site, Sangamon County;

31 David Davis Mansion State Historic Site, McLean County;

32 Douglas Tomb State Historic Site, Cook County;

33 Fort de Chartres State Historic Site, Randolph County;

1 Fort Kaskaskia State Historic Site, Randolph County;
2 Grand Village of the Illinois, LaSalle County;
3 U. S. Grant Home State Historic Site, Jo Daviess County;
4 Hotel Florence, Cook County;
5 Jarrot Mansion State Historic Site, St. Clair County;
6 Jubilee College State Historic Site, Peoria County;
7 Lincoln-Herndon Law Offices State Historic Site, Sangamon
8 County;
9 Lincoln Log Cabin State Historic Site, Coles County;
10 Lincoln's New Salem State Historic Site, Menard County;
11 Lincoln Tomb State Historic Site, Sangamon County;
12 Pierre Menard Home State Historic Site, Randolph County;
13 ~~Pullman-Factory, Cook-County;~~
14 Metamora Courthouse State Historic Site, Woodford County;
15 Moore Home State Historic Site, Coles County;
16 Mount Pulaski Courthouse State Historic Site, Logan
17 County;
18 Old Market House State Historic Site, Jo Daviess County;
19 Old State Capitol State Historic Site, Sangamon County;
20 Postville Courthouse State Historic Site, Logan County;
21 Pullman Factory, Cook County;
22 Rose Hotel, Hardin County;
23 Carl Sandburg State Historic Site, Knox County;
24 Shawneetown Bank State Historic Site, Gallatin County;
25 Vachel Lindsay Home, Sangamon County;
26 Vandalia State House State Historic Site, Fayette County;
27 and
28 Washburne House State Historic Site, Jo Daviess County.

29 State Memorials

30 Campbell's Island State Memorial, Rock Island County;
31 Governor Bond State Memorial, Randolph County;
32 Governor Coles State Memorial, Madison County;
33 Governor Horner State Memorial, Cook County;
34 Governor Small State Memorial, Kankakee County;

1 Illinois Vietnam Veterans State Memorial, Sangamon
2 County;
3 Kaskaskia Bell State Memorial, Randolph County;
4 Korean War Memorial, Sangamon County;
5 Lewis and Clark State Memorial, Madison County;
6 Lincoln Monument State Memorial, Lee County;
7 Lincoln Trail State Memorial, Lawrence County;
8 Lovejoy State Memorial, Madison County;
9 Norwegian Settlers State Memorial, LaSalle County; and
10 Wild Bill Hickok State Memorial, LaSalle County.

11 Miscellaneous Properties

12 Albany Mounds, Whiteside County;
13 Emerald Mound, St. Clair County;
14 Halfway Tavern, Marion County;
15 Hofmann Tower, Cook County; and
16 Kincaid Mounds, Massac and Pope Counties.
17 (Source: P.A. 89-231, eff. 1-1-96; 89-324, eff. 8-13-95;
18 90-760, eff. 8-14-98.)

19 (20 ILCS 3405/11) (from Ch. 127, par. 2711)
20 Sec. 11. The Historic Sites and Preservation Division of
21 the Agency shall exercise all rights, powers and duties
22 vested in the Department of Conservation by the "Illinois
23 Historic Preservation Act", approved August 14, 1976, as
24 amended.

25 (Source: P.A. 84-25.)

26 (20 ILCS 3405/12) (from Ch. 127, par. 2712)
27 Sec. 12. The Historic Sites and Preservation Division of
28 the Agency shall exercise all rights, powers and duties
29 vested in the Department of Conservation by Section 63a34 of
30 the Civil Administrative Code of Illinois (renumbered; now
31 Section 805-220 of the Department of Natural Resources
32 (Conservation) Law, 20 ILCS 805/805-220).

1 (Source: P.A. 91-239, eff. 1-1-00.)

2 (20 ILCS 3405/13) (from Ch. 127, par. 2713)

3 Sec. 13. The Historic Sites and Preservation Division of
4 the Agency shall exercise all rights, powers and duties
5 vested in the Department of Conservation by "An Act relating
6 to the planning, acquisition and development of outdoor
7 recreation resources and facilities, and authorizing the
8 participation by the State of Illinois its political
9 subdivisions and qualified participants in programs of
10 Federal assistance relating thereto", approved July 6, 1965,
11 as amended, solely as it relates to the powers, rights,
12 duties and obligations heretofore exercised by the Department
13 of Conservation over historically significant properties and
14 interests of the State.

15 (Source: P.A. 84-25.)

16 (20 ILCS 3405/14) (from Ch. 127, par. 2714)

17 Sec. 14. The Historic Sites and Preservation Division of
18 the Agency shall exercise all rights, powers and duties set
19 forth in Sections 10-40 through 10-85 of the Property Tax
20 Code.

21 (Source: P.A. 88-670, eff. 12-2-94.)

22 (20 ILCS 3405/15) (from Ch. 127, par. 2715)

23 Sec. 15. The Historic Sites and Preservation Division of
24 the Agency shall exercise all rights, powers and duties
25 vested in the Department of Conservation by Section 4-201.5
26 of the "Illinois Highway Code", approved June 8, 1959, as
27 amended, solely as it relates to access to historic sites and
28 memorials designated pursuant to this Act.

29 (Source: P.A. 84-25.)

30 (20 ILCS 3405/16) (from Ch. 127, par. 2716)

1 Sec. 16. The Historic Sites and Preservation Division of
2 the Agency shall have the following additional powers:

3 (a) To hire agents and employees necessary to carry out
4 the duties and purposes of the Historic Sites and
5 Preservation Division of the Agency.

6 (b) To take all measures necessary to erect, maintain,
7 preserve, restore, and conserve all State Historic Sites and
8 State Memorials, except when supervision and maintenance is
9 otherwise provided by law. This authorization includes the
10 power, with the consent of the Board, to enter into
11 contracts, acquire and dispose of real and personal property,
12 and enter into leases of real and personal property.

13 (c) To provide recreational facilities including camp
14 sites, lodges and cabins, trails, picnic areas and related
15 recreational facilities at all sites under the jurisdiction
16 of the Agency.

17 (d) To lay out, construct and maintain all needful
18 roads, parking areas, paths or trails, bridges, camp or lodge
19 sites, picnic areas, lodges and cabins, and any other
20 structures and improvements necessary and appropriate in any
21 State historic site or easement thereto; and to provide water
22 supplies, heat and light, and sanitary facilities for the
23 public and living quarters for the custodians and keepers of
24 State historic sites.

25 (e) To grant licenses and rights-of-way within the areas
26 controlled by the Historic Sites and Preservation Division of
27 the Agency for the construction, operation and maintenance
28 upon, under or across the property, of facilities for water,
29 sewage, telephone, telegraph, electric, gas, or other public
30 service, subject to the terms and conditions as may be
31 determined by the Agency.

32 (f) To authorize the officers, employees and agents of
33 the Historic Sites and Preservation Division of the Agency,
34 for the purposes of investigation and to exercise the rights,

1 powers, and duties vested and that may be vested in it, to
2 enter and cross all lands and waters in this State, doing no
3 damage to private property.

4 (g) To transfer jurisdiction of or exchange any realty
5 under the control of the Historic Sites and Preservation
6 Division of the Agency to any other Department of the State
7 Government, or to any agency of the Federal Government, or to
8 acquire or accept Federal lands, when any transfer, exchange,
9 acquisition or acceptance is advantageous to the State and is
10 approved in writing by the Governor.

11 (h) To erect, supervise, and maintain all public
12 monuments and memorials erected by the State, except when the
13 supervision and maintenance of public monuments and memorials
14 is otherwise provided by law.

15 (i) To accept, hold, maintain, and administer, as
16 trustee, property given in trust for educational or historic
17 purposes for the benefit of the People of the State of
18 Illinois and to dispose, with the consent of the Board, of
19 any property under the terms of the instrument creating the
20 trust.

21 (j) To lease concessions on any property under the
22 jurisdiction of the Agency for a period not exceeding 25
23 years and to lease a concession complex at Lincoln's New
24 Salem State Historic Site for which a cash incentive has been
25 authorized under Section 5.1 of the Historic Preservation
26 Agency Act for a period not to exceed 40 years. All leases,
27 for whatever period, shall be made subject to the written
28 approval of the Governor. All concession leases extending
29 for a period in excess of 10 years, will contain provisions
30 for the Agency to participate, on a percentage basis, in the
31 revenues generated by any concession operation.

32 (k) To sell surplus agricultural products grown on land
33 owned by or under the jurisdiction of the Historic Sites and
34 Preservation Division of the Agency, when the products cannot

1 be used by the Agency.

2 (l) To enforce the laws of the State and the rules and
3 regulations of the Agency in or on any lands owned, leased,
4 or managed by the Historic Sites and Preservation Division of
5 the Agency.

6 (m) To cooperate with private organizations and agencies
7 of the State of Illinois by providing areas and the use of
8 staff personnel where feasible for the sale of publications
9 on the historic and cultural heritage of the State and craft
10 items made by Illinois craftsmen. These sales shall not
11 conflict with existing concession agreements. The Historic
12 Sites and Preservation Division of the Agency is authorized
13 to negotiate with the organizations and agencies for a
14 portion of the monies received from sales to be returned to
15 the Historic Sites and Preservation Division of the Agency's
16 Historic Sites Fund for the furtherance of interpretive and
17 restoration programs.

18 (n) To establish local bank or savings and loan
19 association accounts, upon the written authorization of the
20 Director, to temporarily hold income received at any of its
21 properties. The local accounts established under this Section
22 shall be in the name of the Historic Preservation Agency and
23 shall be subject to regular audits. The balance in a local
24 bank or savings and loan association account shall be
25 forwarded to the Agency for deposit with the State Treasurer
26 on Monday of each week if the amount to be deposited in a
27 fund exceeds \$500.

28 No bank or savings and loan association shall receive
29 public funds as permitted by this Section, unless it has
30 complied with the requirements established under Section 6 of
31 the Public Funds Investment Act.

32 (o) To accept, with the consent of the Board, offers of
33 gifts, gratuities, or grants from the federal government, its
34 agencies, or offices, or from any person, firm, or

1 corporation.

2 (p) To make reasonable rules and regulations as may be
3 necessary to discharge the duties of the Agency.

4 (q) With appropriate cultural organizations, to further
5 and advance the goals of the Agency.

6 (r) To make grants for the purposes of planning, survey,
7 rehabilitation, restoration, reconstruction, landscaping, and
8 acquisition of Illinois properties (i) designated
9 individually in the National Register of Historic Places,
10 (ii) designated as a landmark under a county or municipal
11 landmark ordinance, or (iii) located within a National
12 Register of Historic Places historic district or a locally
13 designated historic district when the Director determines
14 that the property is of historic significance whenever an
15 appropriation is made therefor by the General Assembly or
16 whenever gifts or grants are received for that purpose and to
17 promulgate regulations as may be necessary or desirable to
18 carry out the purposes of the grants.

19 Grantees may, as prescribed by rule, be required to
20 provide matching funds for each grant. Grants made under
21 this subsection shall be known as Illinois Heritage Grants.

22 Every owner of a historic property, or the owner's agent,
23 is eligible to apply for a grant under this subsection.

24 (s) To establish and implement a pilot program for
25 charging admission to State historic sites. Fees may be
26 charged for special events, admissions, and parking or any
27 combination; fees may be charged at all sites or selected
28 sites. All fees shall be deposited into the Illinois Historic
29 Sites Fund. The Historic Sites and Preservation Division of
30 the Agency shall have the discretion to set and adjust
31 reasonable fees at the various sites, taking into
32 consideration various factors including but not limited to:
33 cost of services furnished to each visitor, impact of fees on
34 attendance and tourism and the costs expended collecting the

1 fees. The Agency shall keep careful records of the income
2 and expenses resulting from the imposition of fees, shall
3 keep records as to the attendance at each historic site, and
4 shall report to the Governor and General Assembly by January
5 31 after the close of each year. The report shall include
6 information on costs, expenses, attendance, comments by
7 visitors, and any other information the Agency may believe
8 pertinent, including:

9 (1) Recommendations as to whether fees should be
10 continued at each State historic site.

11 (2) How the fees should be structured and imposed.

12 (3) Estimates of revenues and expenses associated
13 with each site.

14 ~~In the final report to be filed by January 31, 1996, the~~
15 ~~Agency shall include recommendations as to whether fees~~
16 ~~should be charged at State historic sites and if so how the~~
17 ~~fees should be structured and imposed and estimates of~~
18 ~~revenues and expenses associated with any recommended fees.~~

19 (t) To provide for overnight tent and trailer campsites
20 and to provide suitable housing facilities for student and
21 juvenile overnight camping groups. The Historic Sites and
22 Preservation Division of the Agency shall charge the same
23 rates similar to those charged by the Department of
24 Conservation for the same or similar facilities and services.

25 (u) To engage in marketing activities designed to
26 promote the sites and programs administered by the Agency.
27 In undertaking these activities, the Agency may take all
28 necessary steps with respect to products and services,
29 including but not limited to retail sales, wholesale sales,
30 direct marketing, mail order sales, telephone sales,
31 advertising and promotion, purchase of product and materials
32 inventory, design, printing and manufacturing of new
33 products, reproductions, and adaptations, copyright and
34 trademark licensing and royalty agreements, and payment of

1 applicable taxes. In addition, the Agency shall have the
 2 authority to sell advertising in its publications and printed
 3 materials. All income from marketing activities shall be
 4 deposited into the Illinois Historic Sites Fund.

5 (Source: P.A. 91-202, eff. 1-1-00.)

6 (20 ILCS 3405/17) (from Ch. 127, par. 2717)

7 Sec. 17. (a) (Blank). Personnel-previously--assigned--to
 8 the--Illinois-State-Historical-Library-are-transferred-to-the
 9 Agency-subject--to--the--concurrence--of--the--Board--in--the
 10 Director's--employment--of--the--Deputy-Director-and-Division
 11 Chiefs;--Personnel-exercising-rights, powers--and--duties--in
 12 the--State--Historical-Library-are-transferred-by-this-Act-to
 13 the--Historic--Preservation--Agency;--Personnel--exercising
 14 rights, powers--and--duties-in-the-Department-of-Conservation
 15 that-are-transferred-to-the-Historic-Preservation-Agency--are
 16 transferred--to--the--Historic-Preservation-Agency;--However,
 17 the-rights-of-the-employees, the-State-and-its-agencies-under
 18 the-Personnel-Code-or-any-collective-bargaining-agreement, or
 19 under-any-pension, retirement-or-annuity-plan--shall--not--be
 20 affected-by-this-Act.

21 (b) (Blank). All--books, records, papers, documents,
 22 property--(real--and-personal), unexpended-appropriations-and
 23 pending-business-in-any-way-pertaining-to-the-rights, powers
 24 and--duties--transferred--by-this-Act-from-the-Illinois-State
 25 Historical-Library-to-the-Historic-Preservation-Agency--shall
 26 be--delivered--and--transferred--to--the-Historic-Preservation
 27 Agency.

28 (c) (Blank). All--books, records, papers, documents,
 29 property-(real-and-personal), unexpended--appropriations--and
 30 pending--business-in-any-way-pertaining-to-the-rights, powers
 31 and-duties-transferred-from-the-Department-of-Conservation-to
 32 the-Historic--Preservation--Agency--shall--be--delivered--and
 33 transferred-to-the-Historic-Preservation-Agency.

1 (d) (Blank). The--Department--of--Conservation--will-be
2 responsible-for-any-and--all--outstanding--Fiscal--Year--1985
3 liabilities--for-functions-and-personnel-transferred-from-the
4 Department--of--Conservation--to--the--Historic--Preservation
5 Agency-

6 (e) Those programs, collections and functions heretofore
7 administered by the Illinois State Historical Library or the
8 Agency's Historical Library Division shall continue-to be
9 administered by the Lincoln Presidential Library Historical
10 Library--Division, which shall be one of the Divisions within
11 the Agency. All gifts made specifically to the Illinois
12 State Historical Library or the Agency's Historical Library
13 Division, including the Illinois--State--Historical--Society,
14 shall remain at all times within the Lincoln Presidential
15 Historical Library Division.

16 (Source: P.A. 84-25.)

17 (20 ILCS 3405/30 new)

18 Sec. 30. Library; Board; Foundation. There is
19 established within the Historic Preservation Agency the
20 Abraham Lincoln Presidential Library and Museum. There shall
21 be an Advisory Board of the Lincoln Presidential Library to
22 advise the Lincoln Presidential Library and the Library
23 Director on programs related to the Lincoln Presidential
24 Library. The Lincoln Presidential Library and the Abraham
25 Lincoln Presidential Library Foundation shall mutually
26 co-operate to maximize resources available to the Lincoln
27 Presidential Library and to support, sustain, and provide
28 educational programs and collections at the Lincoln
29 Presidential Library.

30 (20 ILCS 3405/31 new)

31 Sec. 31. Advisory Board. The Advisory Board of the
32 Lincoln Presidential Library shall consist of 11 members to

1 be appointed by the Governor, with the advice and consent of
2 the Senate. Each of these members shall have recognized
3 knowledge and ability in matters relating to history,
4 research, cultural institutions, archives, libraries,
5 business, or education. The terms of office of these members
6 shall be 6 years, except that the terms of office of the
7 initial members shall commence from the effective date of
8 this Article and run as follows, as designated by the
9 Governor: one for a term expiring December 31, 2003, 2 for
10 terms expiring December 31, 2004, 2 for terms expiring
11 December 31, 2005, 2 for terms expiring December 31, 2006, 2
12 for terms expiring December 31, 2007, and 2 for terms
13 expiring December 31, 2008. The Governor shall appoint one of
14 the members as Chair to serve at the pleasure of the
15 Governor.

16 (20 ILCS 3405/32 new)

17 Sec. 32. Duties of the Advisory Board. The Advisory Board
18 of the Lincoln Presidential Library and Museum may:

19 (a) Recommend programs for implementation in support of
20 the mission and goals of the Lincoln Presidential Library.

21 (b) Recommend such seminars, symposia, or other
22 conferences as may be necessary or advisable to the Lincoln
23 Presidential Library and the Board of Trustees of the
24 Historic Preservation Agency.

25 (c) Report annually to the Governor, the General
26 Assembly, and the Board of the Historic Preservation Agency
27 on the status of the Lincoln Presidential Library and its
28 programs.

29 (20 ILCS 3405/33 new)

30 Sec. 33. Administration of the Lincoln Presidential
31 Library. The Governor, with the advice and consent of the
32 Senate, shall appoint a Library Director of the Lincoln

1 Presidential Library. The Library Director shall serve at the
2 pleasure of the Governor. The Library Director shall, subject
3 to applicable provisions of law, execute and discharge the
4 powers and duties of the Lincoln Presidential Library and
5 implement the policies set by the Board. The Library
6 Director, with the concurrence of the Board, shall appoint:
7 (a) a Library Facilities Operations Director; and (b) a
8 Director of the Illinois State Historical Library. Subject to
9 concurrence by the Board, the Library Director shall appoint
10 those other employees of the Lincoln Presidential Library and
11 the Illinois State Historical Library as he or she deems
12 appropriate and shall fix the compensation of the Library
13 Facilities Operations Director, the Director of the Illinois
14 State Historical Library, and other employees. The Library
15 Director, with the approval of the Board, may establish and
16 collect admission and registration fees, may operate a gift
17 shop, and may publish and sell educational and informational
18 materials.

19 (20 ILCS 3405/34 new)

20 Sec. 34. Internal Auditor. There is created the Office
21 of the Internal Auditor of the Historic Preservation Agency.
22 The Internal Auditor shall be appointed by the Board, shall
23 serve at the pleasure of the Board, and shall report to the
24 Board. The Internal Auditor shall audit and maintain the
25 financial books, records, papers, and transactions of the
26 Lincoln Presidential Library and the Historic Sites and
27 Preservation Division of the Historic Preservation Agency.
28 The Internal Auditor shall prepare an annual report for each
29 fiscal year of the operations of the Historic Preservation
30 Agency, which shall be submitted to the Board, the General
31 Assembly, and the Governor. Nothing in this Section shall
32 abridge the authority of the Illinois Auditor General to
33 independently audit the Illinois Historic Preservation Agency

1 or any of the libraries, divisions, or offices contained
2 within the Agency.

3 (20 ILCS 3405/18 rep.)

4 Section 10-10. The Historic Preservation Agency Act is
5 amended by repealing Section 18.

6 Section 10-12. The Illinois Historic Preservation Act is
7 amended by changing Section 3 as follows:

8 (20 ILCS 3410/3) (from Ch. 127, par. 133d3)

9 Sec. 3. There is recognized and established hereunder
10 the Illinois Historic Sites Advisory Council, previously
11 established pursuant to Federal regulations, hereafter called
12 the Council. The Council shall consist of 15 members. Of
13 these, there shall be at least 3 historians, at least 3
14 architectural historians, or architects with a preservation
15 background, and at least 3 archeologists. The remaining 6
16 members shall be drawn from supporting fields and have a
17 preservation interest. Supporting fields shall include but
18 not be limited to historical geography, law, urban planning,
19 local government officials, and members of other preservation
20 commissions. All shall be appointed by the Director of
21 Historic Sites and Preservation, with the consent of the
22 Board.

23 The Council Chairperson shall be appointed by the
24 Director of Historic Sites and Preservation from the Council
25 membership and shall serve at the Director's pleasure.

26 The Director of the Lincoln Presidential Library and
27 Division--Chief--of--the--Historical--Library--Division, the
28 Director of the Illinois State Museum and the-Chairperson--of
29 the--Historical--Markers--Committee--of--the--Illinois--State
30 Historical--Society shall serve on the Council in advisory
31 capacity as non-voting members.

1 Terms of membership shall be 3 years and shall be
2 staggered by the Director to assure continuity of
3 representation.

4 The Council shall meet at least 4 times each year.
5 Additional meetings may be held at the call of the
6 chairperson or at the call of the Director.

7 Members shall serve without compensation, but shall be
8 reimbursed for actual expenses incurred in the performance of
9 their duties.

10 (Source: P.A. 84-25.)

11 Section 10-14. The Historical Sites Listing Act is
12 amended by changing Sections 1, 2, and 3 as follows:

13 (20 ILCS 3415/1) (from Ch. 128, par. 31)

14 Sec. 1. Any person or State or local governmental agency
15 owning a site of general historical interest or having the
16 written consent of the owner of such a site may apply to the
17 Historic Preservation Agency ~~Historical-Library-Division~~ to
18 have that site listed and marked as a State historic site.

19 (Source: P.A. 84-25.)

20 (20 ILCS 3415/2) (from Ch. 128, par. 32)

21 Sec. 2. If the Historic Preservation Agency ~~Historical~~
22 ~~Library---Division~~ finds that a site described in an
23 application under Section 1 is of sufficient general
24 historical interest to warrant listing and marking, it shall
25 list the site in a register kept for that purpose and shall
26 display at the site a suitable marker indicating that the
27 site is a registered State historic site.

28 (Source: P.A. 84-25.)

29 (20 ILCS 3415/3) (from Ch. 128, par. 33)

30 Sec. 3. The Historic Preservation Agency ~~Historical~~

1 Library-Division, in cooperation with the Illinois--State
2 Historical---Society,---the Division of Highways of the
3 Department of Transportation and any other interested public
4 or private agency, shall place and maintain all markers at
5 State historic sites registered under this Act.

6 (Source: P.A. 84-25.)

7 Section 10-15. The State Historical Library Act is
8 amended by changing Sections 4 and 5.1 as follows:

9 (20 ILCS 3425/4) (from Ch. 128, par. 16)

10 Sec. 4. The Director of the Lincoln Presidential Library
11 Historie--Preservation may and is hereby required to make all
12 necessary rules, regulations and bylaws not inconsistent with
13 law to carry into effect the purposes of this Act and to
14 procure from time to time as may be possible and practicable,
15 at reasonable cost, all books, pamphlets, manuscripts,
16 monographs, writings, and other material of historical
17 interest and useful to the historian bearing upon the
18 political, physical, religious or social history of the State
19 of Illinois from the earliest known period of time. The
20 Director of the Lincoln Presidential Library Historie
21 Preservation may, with the consent of the Board, exchange any
22 books, pamphlets, manuscripts, records or other material
23 which such library may acquire that are of no historical
24 interest or for any reason are of no value to it, with any
25 other library, school or historical society. The Director of
26 the Lincoln Presidential Library Historie--Preservation shall
27 distribute volumes of the series known as the Illinois
28 Historical Collections now in print, and to be printed, to
29 all who may apply for same and who pay to the Lincoln
30 Presidential Library Historieal--Library--Division for such
31 volumes an amount fixed by the Director of the Lincoln
32 Presidential Library Historie--Preservation sufficient to

1 cover the expenses of printing and distribution of each
2 volume received by such applicants. However, the Director
3 shall have authority to furnish not to exceed 25 of each of
4 the volumes of the Illinois Historical Collections, free of
5 charge to each of the authors and editors of the collections
6 or parts thereof; to furnish, as in his discretion he deems
7 necessary or desirable, a reasonable number of each of the
8 volumes of the Collections without charge to archives,
9 libraries and similar institutions from which material has
10 been drawn or assistance has been given in the preparation of
11 such Collections, and to the officials thereof; to furnish,
12 as in his discretion he deems necessary or desirable, a
13 reasonable number of each of the volumes of the Collections
14 without charge to the University of Illinois Library and to
15 instructors and officials of that University, and to public
16 libraries in the State of Illinois. The Director may, with
17 the consent of the Board, also make exchanges of Historical
18 Collections with any other library, school or historical
19 society, and to distribute volumes of collections for review
20 purposes, ~~without charge. All proceeds received by the~~
21 ~~Historical Library Division from the sale of volumes of the~~
22 ~~series of the Illinois Historical Collections shall be paid~~
23 ~~into the General Revenue Fund in the State treasury. Subject~~
24 ~~to concurrence by the Board, the Director also may obtain~~
25 ~~pursuant to the "Personnel Code" some person having the~~
26 ~~requisite qualifications as State Historian.~~
27 (Source: P.A. 84-25.)

28 (20 ILCS 3425/5.1) (from Ch. 128, par. 16.1)
29 Sec. 5.1. The State Historian shall establish and
30 supervise a program within the Lincoln Presidential Library
31 ~~Historical Library Division~~ designed to preserve as
32 historical records selected past editions of newspapers of
33 this State. Such editions shall be microphotographed. The

1 negatives of such microphotographs shall be stored in a place
2 provided by the Lincoln Presidential Library Historical
3 Library-Division.

4 The State Historian shall determine on the basis of
5 historical value the various newspaper edition files which
6 shall be microphotographed and shall arrange a schedule for
7 such microphotographing. The State Historian shall supervise
8 the making of arrangements for acquiring access to past
9 edition files with the editors or publishers of the various
10 newspapers.

11 The method of microphotography to be employed in this
12 program shall conform to the standards established pursuant
13 to Section 17 of "The State Records Act", approved July 6,
14 1957.

15 Upon payment to the Lincoln Presidential Library
16 Historical-Library-Division of the required fee, any person
17 or organization shall be supplied with any prints requested
18 to be made from the negatives of the microphotographs. The
19 fee required shall be determined by the State Historian and
20 shall be equal in amount to the cost incurred by the Lincoln
21 Presidential Library Historical-Library-Division in supplying
22 the requested prints.

23 (Source: P.A. 84-25.)

24 (20 ILCS 3425/1 rep.)

25 (20 ILCS 3425/3 rep.)

26 (20 ILCS 3425/6 rep.)

27 Section 10-16. The State Historical Library Act is
28 amended by repealing Sections 1, 3, and 6.

29 Section 10-20. The Old State Capitol Act is amended by
30 changing Section 1 as follows:

31 (20 ILCS 3430/1) (from Ch. 123, par. 52)

1 Sec. 1. As used in this Act,

2 (a) "Old State Capitol Complex" means the old State
3 capitol reconstructed under the "1961 Act" in Springfield and
4 includes space also occupied by the Lincoln Presidential
5 Library ~~the--quarters-of-the-Historical-Library-Division-and~~
6 ~~the-Illinois-State--Historical--Society~~ and an underground
7 parking garage;

8 (b) "1961 Act" means "An Act providing for the
9 reconstruction and restoration of the old State Capitol at
10 Springfield and providing for the custody thereof", approved
11 August 24, 1961, as amended;

12 (c) "Board of Trustees" means the Board of Trustees of
13 the Historic Preservation Agency.

14 (Source: P.A. 84-25.)

15 Section 10-25. The Historical Document Preservation Act
16 is amended by changing Sections 1 and 2 as follows:

17 (55 ILCS 120/1) (from Ch. 128, par. 18)

18 Sec. 1. The county board of every county may, by order or
19 resolution authorize and direct to be transferred to the
20 Lincoln Presidential Library ~~Illinois--State--Historical~~
21 ~~Society,-the-Historical-Library-Division,~~ the State Archives
22 or to the State University Library at Urbana, Illinois, or to
23 any historical society duly incorporated and located within
24 the county, such official papers, drawings, maps, writings
25 and records of every description as may be deemed of historic
26 interest or value, and as may be in the custody of any
27 officer of such county. Accurate copies of the same when so
28 transferred shall be substituted for the original when in the
29 judgment of such county board the same may be deemed
30 necessary.

31 (Source: P.A. 84-25.)

1 (55 ILCS 120/2) (from Ch. 128, par. 19)

2 Sec. 2. The officer having the custody of such papers,
3 drawings, maps, writings and records shall permit search to
4 be made at all reasonable hours and under his supervision for
5 such as may be deemed of historic interest. Whenever so
6 directed by the county board in the manner prescribed in the
7 foregoing section such officer shall deliver the same to the
8 trustee, directors or librarian or other officer of the
9 Historic Preservation Agency ~~Historical-Library-Division~~ or
10 society designated by such county board.

11 (Source: P.A. 84-25.)

12 Section 10-30. The Illinois Municipal Code is amended by
13 changing Section 11-48-1 as follows:

14 (65 ILCS 5/11-48-1) (from Ch. 24, par. 11-48-1)

15 Sec. 11-48-1. The city council or board of trustees of
16 every city, incorporated town or village may, by order or
17 resolution authorize and direct to be transferred to the
18 Lincoln Presidential Library ~~Illinois--State--Historical~~
19 ~~Society,-the-Historical-Library-Division~~, the State Archives
20 or to the State University Library at Urbana, Illinois, or to
21 any historical society duly incorporated and located within
22 their respective counties, such official papers, drawings,
23 maps, writings and records of every description as may be
24 deemed of historic interest or value, and as may be in the
25 custody of any officer of such county, city, incorporated
26 town or village. Accurate copies of the same when so
27 transferred shall be substituted for the original when in the
28 judgment of such city council or board of trustees the same
29 may be deemed necessary.

30 (Source: P.A. 84-25.)

31 Section 10-40. The Liquor Control Act of 1934 is amended

1 by changing Section 6-15 as follows:

2 (235 ILCS 5/6-15) (from Ch. 43, par. 130)

3 Sec. 6-15. No alcoholic liquors shall be sold or
4 delivered in any building belonging to or under the control
5 of the State or any political subdivision thereof except as
6 provided in this Act. The corporate authorities of any city,
7 village, incorporated town or township may provide by
8 ordinance, however, that alcoholic liquor may be sold or
9 delivered in any specifically designated building belonging
10 to or under the control of the municipality or township, or
11 in any building located on land under the control of the
12 municipality; provided that such township complies with all
13 applicable local ordinances in any incorporated area of the
14 township. Alcoholic liquors may be delivered to and sold at
15 any airport belonging to or under the control of a
16 municipality of more than 25,000 inhabitants, or in any
17 building owned by a park district organized under the Park
18 District Code, subject to the approval of the governing board
19 of the district, or in any building or on any golf course
20 owned by a forest preserve district organized under the
21 Downstate Forest Preserve District Act, subject to the
22 approval of the governing board of the district, or on the
23 grounds within 500 feet of any building owned by a forest
24 preserve district organized under the Downstate Forest
25 Preserve District Act during times when food is dispensed for
26 consumption within 500 feet of the building from which the
27 food is dispensed, subject to the approval of the governing
28 board of the district, or in a building owned by a Local Mass
29 Transit District organized under the Local Mass Transit
30 District Act, subject to the approval of the governing Board
31 of the District, or in Bicentennial Park, or on the premises
32 of the City of Mendota Lake Park located adjacent to Route 51
33 in Mendota, Illinois, or on the premises of Camden Park in

1 Milan, Illinois, or in the community center owned by the City
2 of Loves Park that is located at 1000 River Park Drive in
3 Loves Park, Illinois, or, in connection with the operation of
4 an established food serving facility during times when food
5 is dispensed for consumption on the premises, and at the
6 following aquarium and museums located in public parks: Art
7 Institute of Chicago, Chicago Academy of Sciences, Chicago
8 Historical Society, Field Museum of Natural History, Museum
9 of Science and Industry, DuSable Museum of African American
10 History, John G. Shedd Aquarium and Adler Planetarium, or at
11 Lakeview Museum of Arts and Sciences in Peoria, or in
12 connection with the operation of the facilities of the
13 Chicago Zoological Society or the Chicago Horticultural
14 Society on land owned by the Forest Preserve District of Cook
15 County, or on any land used for a golf course or for
16 recreational purposes owned by the Forest Preserve District
17 of Cook County, subject to the control of the Forest Preserve
18 District Board of Commissioners and applicable local law,
19 provided that dram shop liability insurance is provided at
20 maximum coverage limits so as to hold the District harmless
21 from all financial loss, damage, and harm, or in any building
22 located on land owned by the Chicago Park District if
23 approved by the Park District Commissioners, or on any land
24 used for a golf course or for recreational purposes and owned
25 by the Illinois International Port District if approved by
26 the District's governing board, or at any airport, golf
27 course, faculty center, or facility in which conference and
28 convention type activities take place belonging to or under
29 control of any State university or public community college
30 district, provided that with respect to a facility for
31 conference and convention type activities alcoholic liquors
32 shall be limited to the use of the convention or conference
33 participants or participants in cultural, political or
34 educational activities held in such facilities, and provided

1 further that the faculty or staff of the State university or
2 a public community college district, or members of an
3 organization of students, alumni, faculty or staff of the
4 State university or a public community college district are
5 active participants in the conference or convention, or in
6 Memorial Stadium on the campus of the University of Illinois
7 at Urbana-Champaign during games in which the Chicago Bears
8 professional football team is playing in that stadium during
9 the renovation of Soldier Field, not more than one and a half
10 hours before the start of the game and not after the end of
11 the third quarter of the game, or by a catering establishment
12 which has rented facilities from a board of trustees of a
13 public community college district, or, if approved by the
14 District board, on land owned by the Metropolitan Sanitary
15 District of Greater Chicago and leased to others for a term
16 of at least 20 years. Nothing in this Section precludes the
17 sale or delivery of alcoholic liquor in the form of original
18 packaged goods in premises located at 500 S. Racine in
19 Chicago belonging to the University of Illinois and used
20 primarily as a grocery store by a commercial tenant during
21 the term of a lease that predates the University's
22 acquisition of the premises; but the University shall have no
23 power or authority to renew, transfer, or extend the lease
24 with terms allowing the sale of alcoholic liquor; and the
25 sale of alcoholic liquor shall be subject to all local laws
26 and regulations. After the acquisition by Winnebago County
27 of the property located at 404 Elm Street in Rockford, a
28 commercial tenant who sold alcoholic liquor at retail on a
29 portion of the property under a valid license at the time of
30 the acquisition may continue to do so for so long as the
31 tenant and the County may agree under existing or future
32 leases, subject to all local laws and regulations regarding
33 the sale of alcoholic liquor. Each facility shall provide
34 dram shop liability in maximum insurance coverage limits so

1 as to save harmless the State, municipality, State
2 university, airport, golf course, faculty center, facility in
3 which conference and convention type activities take place,
4 park district, Forest Preserve District, public community
5 college district, aquarium, museum, or sanitary district from
6 all financial loss, damage or harm. Alcoholic liquors may be
7 sold at retail in buildings of golf courses owned by
8 municipalities in connection with the operation of an
9 established food serving facility during times when food is
10 dispensed for consumption upon the premises. Alcoholic
11 liquors may be delivered to and sold at retail in any
12 building owned by a fire protection district organized under
13 the Fire Protection District Act, provided that such delivery
14 and sale is approved by the board of trustees of the
15 district, and provided further that such delivery and sale is
16 limited to fundraising events and to a maximum of 6 events
17 per year.

18 Alcoholic liquor may be delivered to and sold at retail
19 in the Dorchester Senior Business Center owned by the Village
20 of Dolton if the alcoholic liquor is sold or dispensed only
21 in connection with organized functions for which the planned
22 attendance is 20 or more persons, and if the person or
23 facility selling or dispensing the alcoholic liquor has
24 provided dram shop liability insurance in maximum limits so
25 as to hold harmless the Village of Dolton and the State from
26 all financial loss, damage and harm.

27 Alcoholic liquors may be delivered to and sold at retail
28 in any building used as an Illinois State Armory provided:

29 (i) the Adjutant General's written consent to the
30 issuance of a license to sell alcoholic liquor in such
31 building is filed with the Commission;

32 (ii) the alcoholic liquor is sold or dispensed only
33 in connection with organized functions held on special
34 occasions;

1 (iii) the organized function is one for which the
2 planned attendance is 25 or more persons; and

3 (iv) the facility selling or dispensing the
4 alcoholic liquors has provided dram shop liability
5 insurance in maximum limits so as to save harmless the
6 facility and the State from all financial loss, damage or
7 harm.

8 Alcoholic liquors may be delivered to and sold at retail
9 in the Chicago Civic Center, provided that:

10 (i) the written consent of the Public Building
11 Commission which administers the Chicago Civic Center is
12 filed with the Commission;

13 (ii) the alcoholic liquor is sold or dispensed only
14 in connection with organized functions held on special
15 occasions;

16 (iii) the organized function is one for which the
17 planned attendance is 25 or more persons;

18 (iv) the facility selling or dispensing the
19 alcoholic liquors has provided dram shop liability
20 insurance in maximum limits so as to hold harmless the
21 Civic Center, the City of Chicago and the State from all
22 financial loss, damage or harm; and

23 (v) all applicable local ordinances are complied
24 with.

25 Alcoholic liquors may be delivered or sold in any
26 building belonging to or under the control of any city,
27 village or incorporated town where more than 75% of the
28 physical properties of the building is used for commercial or
29 recreational purposes, and the building is located upon a
30 pier extending into or over the waters of a navigable lake or
31 stream or on the shore of a navigable lake or stream.
32 Alcoholic liquor may be sold in buildings under the control
33 of the Department of Natural Resources when written consent
34 to the issuance of a license to sell alcoholic liquor in such

1 buildings is filed with the Commission by the Department of
2 Natural Resources. Notwithstanding any other provision of
3 this Act, alcoholic liquor sold by a United States Army Corps
4 of Engineers or Department of Natural Resources
5 concessionaire who was operating on June 1, 1991 for
6 on-premises consumption only is not subject to the provisions
7 of Articles IV and IX. Beer and wine may be sold on the
8 premises of the Joliet Park District Stadium owned by the
9 Joliet Park District when written consent to the issuance of
10 a license to sell beer and wine in such premises is filed
11 with the local liquor commissioner by the Joliet Park
12 District. Beer and wine may be sold in buildings on the
13 grounds of State veterans' homes when written consent to the
14 issuance of a license to sell beer and wine in such buildings
15 is filed with the Commission by the Department of Veterans'
16 Affairs, and the facility shall provide dram shop liability
17 in maximum insurance coverage limits so as to save the
18 facility harmless from all financial loss, damage or harm.
19 Such liquors may be delivered to and sold at any property
20 owned or held under lease by a Metropolitan Pier and
21 Exposition Authority or Metropolitan Exposition and
22 Auditorium Authority.

23 Beer and wine may be sold and dispensed at professional
24 sporting events and at professional concerts and other
25 entertainment events conducted on premises owned by the
26 Forest Preserve District of Kane County, subject to the
27 control of the District Commissioners and applicable local
28 law, provided that dram shop liability insurance is provided
29 at maximum coverage limits so as to hold the District
30 harmless from all financial loss, damage and harm.

31 Nothing in this Section shall preclude the sale or
32 delivery of beer and wine at a State or county fair or the
33 sale or delivery of beer or wine at a city fair in any
34 otherwise lawful manner.

1 Alcoholic liquors may be sold at retail in buildings in
2 State parks under the control of the Department of Natural
3 Resources, provided:

4 a. the State park has overnight lodging facilities
5 with some restaurant facilities or, not having overnight
6 lodging facilities, has restaurant facilities which serve
7 complete luncheon and dinner or supper meals,

8 b. consent to the issuance of a license to sell
9 alcoholic liquors in the buildings has been filed with
10 the commission by the Department of Natural Resources,
11 and

12 c. the alcoholic liquors are sold by the State park
13 lodge or restaurant concessionaire only during the hours
14 from 11 o'clock a.m. until 12 o'clock midnight.
15 Notwithstanding any other provision of this Act,
16 alcoholic liquor sold by the State park or restaurant
17 concessionaire is not subject to the provisions of
18 Articles IV and IX.

19 Alcoholic liquors may be sold at retail in buildings on
20 properties under the control of the Historic Sites and
21 Preservation Division of the Historic Preservation Agency or
22 the Abraham Lincoln Presidential Library and Museum provided:

23 a. the property has overnight lodging facilities
24 with some restaurant facilities or, not having overnight
25 lodging facilities, has restaurant facilities which serve
26 complete luncheon and dinner or supper meals,

27 b. consent to the issuance of a license to sell
28 alcoholic liquors in the buildings has been filed with
29 the commission by the Historic Sites and Preservation
30 Division of the Historic Preservation Agency or the
31 Abraham Lincoln Presidential Library and Museum, and

32 c. the alcoholic liquors are sold by the lodge or
33 restaurant concessionaire only during the hours from 11
34 o'clock a.m. until 12 o'clock midnight.

1 The sale of alcoholic liquors pursuant to this Section
2 does not authorize the establishment and operation of
3 facilities commonly called taverns, saloons, bars, cocktail
4 lounges, and the like except as a part of lodge and
5 restaurant facilities in State parks or golf courses owned by
6 Forest Preserve Districts with a population of less than
7 3,000,000 or municipalities or park districts.

8 Alcoholic liquors may be sold at retail in the
9 Springfield Administration Building of the Department of
10 Transportation and the Illinois State Armory in Springfield;
11 provided, that the controlling government authority may
12 consent to such sales only if

13 a. the request is from a not-for-profit
14 organization;

15 b. such sales would not impede normal operations of
16 the departments involved;

17 c. the not-for-profit organization provides dram
18 shop liability in maximum insurance coverage limits and
19 agrees to defend, save harmless and indemnify the State
20 of Illinois from all financial loss, damage or harm;

21 d. no such sale shall be made during normal working
22 hours of the State of Illinois; and

23 e. the consent is in writing.

24 Alcoholic liquors may be sold at retail in buildings in
25 recreational areas of river conservancy districts under the
26 control of, or leased from, the river conservancy districts.
27 Such sales are subject to reasonable local regulations as
28 provided in Article IV; however, no such regulations may
29 prohibit or substantially impair the sale of alcoholic
30 liquors on Sundays or Holidays.

31 Alcoholic liquors may be provided in long term care
32 facilities owned or operated by a county under Division 5-21
33 or 5-22 of the Counties Code, when approved by the facility
34 operator and not in conflict with the regulations of the

1 Illinois Department of Public Health, to residents of the
2 facility who have had their consumption of the alcoholic
3 liquors provided approved in writing by a physician licensed
4 to practice medicine in all its branches.

5 Alcoholic liquors may be delivered to and dispensed in
6 State housing assigned to employees of the Department of
7 Corrections. No person shall furnish or allow to be furnished
8 any alcoholic liquors to any prisoner confined in any jail,
9 reformatory, prison or house of correction except upon a
10 physician's prescription for medicinal purposes.

11 Alcoholic liquors may be sold at retail or dispensed at
12 the Willard Ice Building in Springfield, at the State Library
13 in Springfield, and at Illinois State Museum facilities by
14 (1) an agency of the State, whether legislative, judicial or
15 executive, provided that such agency first obtains written
16 permission to sell or dispense alcoholic liquors from the
17 controlling government authority, or by (2) a not-for-profit
18 organization, provided that such organization:

19 a. Obtains written consent from the controlling
20 government authority;

21 b. Sells or dispenses the alcoholic liquors in a
22 manner that does not impair normal operations of State
23 offices located in the building;

24 c. Sells or dispenses alcoholic liquors only in
25 connection with an official activity in the building;

26 d. Provides, or its catering service provides, dram
27 shop liability insurance in maximum coverage limits and
28 in which the carrier agrees to defend, save harmless and
29 indemnify the State of Illinois from all financial loss,
30 damage or harm arising out of the selling or dispensing
31 of alcoholic liquors.

32 Nothing in this Act shall prevent a not-for-profit
33 organization or agency of the State from employing the
34 services of a catering establishment for the selling or

1 dispensing of alcoholic liquors at authorized functions.

2 The controlling government authority for the Willard Ice
3 Building in Springfield shall be the Director of the
4 Department of Revenue. The controlling government authority
5 for Illinois State Museum facilities shall be the Director of
6 the Illinois State Museum. The controlling government
7 authority for the State Library in Springfield shall be the
8 Secretary of State.

9 Alcoholic liquors may be delivered to and sold at retail
10 or dispensed at any facility, property or building under the
11 jurisdiction of the Historic Sites and Preservation Division
12 of the Historic Preservation Agency or the Abraham Lincoln
13 Presidential Library and Museum where the delivery, sale or
14 dispensing is by (1) an agency of the State, whether
15 legislative, judicial or executive, provided that such agency
16 first obtains written permission to sell or dispense
17 alcoholic liquors from a controlling government authority, or
18 by (2) a not-for-profit organization provided that such
19 organization:

20 a. Obtains written consent from the controlling
21 government authority;

22 b. Sells or dispenses the alcoholic liquors in a
23 manner that does not impair normal workings of State
24 offices or operations located at the facility, property
25 or building;

26 c. Sells or dispenses alcoholic liquors only in
27 connection with an official activity of the
28 not-for-profit organization in the facility, property or
29 building;

30 d. Provides, or its catering service provides, dram
31 shop liability insurance in maximum coverage limits and
32 in which the carrier agrees to defend, save harmless and
33 indemnify the State of Illinois from all financial loss,
34 damage or harm arising out of the selling or dispensing

1 of alcoholic liquors.

2 The controlling government authority for the Historic
3 Sites and Preservation Division of the Historic Preservation
4 Agency shall be the Director of the Historic Sites and
5 Preservation, and the controlling government authority for
6 the Abraham Lincoln Presidential Library and Museum shall be
7 the Director of the Abraham Lincoln Presidential Library and
8 Museum Agency.

9 Alcoholic liquors may be sold at retail or dispensed at
10 the James R. Thompson Center in Chicago and 222 South College
11 Street in Springfield, Illinois by (1) a commercial tenant or
12 subtenant conducting business on the premises under a lease
13 made pursuant to Section 405-315 of the Department of Central
14 Management Services Law (20 ILCS 405/405-315), provided that
15 such tenant or subtenant who sells or dispenses alcoholic
16 liquors shall procure and maintain dram shop liability
17 insurance in maximum coverage limits and in which the carrier
18 agrees to defend, indemnify and save harmless the State of
19 Illinois from all financial loss, damage or harm arising out
20 of the sale or dispensing of alcoholic liquors, or by (2) an
21 agency of the State, whether legislative, judicial or
22 executive, provided that such agency first obtains written
23 permission to sell or dispense alcoholic liquors from the
24 Director of Central Management Services, or by (3) a
25 not-for-profit organization, provided that such organization:

26 a. Obtains written consent from the Department of
27 Central Management Services;

28 b. Sells or dispenses the alcoholic liquors in a
29 manner that does not impair normal operations of State
30 offices located in the building;

31 c. Sells or dispenses alcoholic liquors only in
32 connection with an official activity in the building;

33 d. Provides, or its catering service provides, dram
34 shop liability insurance in maximum coverage limits and

1 in which the carrier agrees to defend, save harmless and
2 indemnify the State of Illinois from all financial loss,
3 damage or harm arising out of the selling or dispensing
4 of alcoholic liquors.

5 Nothing in this Act shall prevent a not-for-profit
6 organization or agency of the State from employing the
7 services of a catering establishment for the selling or
8 dispensing of alcoholic liquors at functions authorized by
9 the Director of Central Management Services.

10 Alcoholic liquors may be sold or delivered at any
11 facility owned by the Illinois Sports Facilities Authority
12 provided that dram shop liability insurance has been made
13 available in a form, with such coverage and in such amounts
14 as the Authority reasonably determines is necessary.

15 Alcoholic liquors may be sold at retail or dispensed at
16 the Rockford State Office Building by (1) an agency of the
17 State, whether legislative, judicial or executive, provided
18 that such agency first obtains written permission to sell or
19 dispense alcoholic liquors from the Department of Central
20 Management Services, or by (2) a not-for-profit organization,
21 provided that such organization:

22 a. Obtains written consent from the Department of
23 Central Management Services;

24 b. Sells or dispenses the alcoholic liquors in a
25 manner that does not impair normal operations of State
26 offices located in the building;

27 c. Sells or dispenses alcoholic liquors only in
28 connection with an official activity in the building;

29 d. Provides, or its catering service provides, dram
30 shop liability insurance in maximum coverage limits and
31 in which the carrier agrees to defend, save harmless and
32 indemnify the State of Illinois from all financial loss,
33 damage or harm arising out of the selling or dispensing
34 of alcoholic liquors.

1 Nothing in this Act shall prevent a not-for-profit
2 organization or agency of the State from employing the
3 services of a catering establishment for the selling or
4 dispensing of alcoholic liquors at functions authorized by
5 the Department of Central Management Services.

6 Alcoholic liquors may be sold or delivered in a building
7 that is owned by McLean County, situated on land owned by the
8 county in the City of Bloomington, and used by the McLean
9 County Historical Society if the sale or delivery is approved
10 by an ordinance adopted by the county board, and the
11 municipality in which the building is located may not
12 prohibit that sale or delivery, notwithstanding any other
13 provision of this Section. The regulation of the sale and
14 delivery of alcoholic liquor in a building that is owned by
15 McLean County, situated on land owned by the county, and used
16 by the McLean County Historical Society as provided in this
17 paragraph is an exclusive power and function of the State and
18 is a denial and limitation under Article VII, Section 6,
19 subsection (h) of the Illinois Constitution of the power of a
20 home rule municipality to regulate that sale and delivery.

21 Alcoholic liquors may be sold or delivered in any
22 building situated on land held in trust for any school
23 district organized under Article 34 of the School Code, if
24 the building is not used for school purposes and if the sale
25 or delivery is approved by the board of education.

26 Alcoholic liquors may be sold or delivered in buildings
27 owned by the Community Building Complex Committee of Boone
28 County, Illinois if the person or facility selling or
29 dispensing the alcoholic liquor has provided dram shop
30 liability insurance with coverage and in amounts that the
31 Committee reasonably determines are necessary.

32 Alcoholic liquors may be sold or delivered in the
33 building located at 1200 Centerville Avenue in Belleville,
34 Illinois and occupied by either the Belleville Area Special

1 Education District or the Belleville Area Special Services
2 Cooperative.

3 (Source: P.A. 91-239, eff. 1-1-00; 91-922, eff. 7-7-00;
4 92-512, eff. 1-1-02.)

5 Article 99

6 Section 99-1. Effective date. This Act takes effect upon
7 becoming law, except that Article 10 takes effect on July 1,
8 2002.